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LONDON, APRIL 7, 1888.

CURRENT TOPICS.

THE SITTINGS PAPER for the Chancery Division for the Easter sittings presents no variation from those issued on former occasions, but a very slight study of it serves to shew that no great impression is likely to be made on witness actions during the thirty-four days of which the sittings consist.

THE EXTRA WORK entailed on the staff of the Paymaster at the Royal Courts by reason of the Conversion Act is already beginning to be burdensome, and it is understood that very late hours have to be kept in the office. It is to be hoped that such extra assistance will be given to him during the period of pressure as will prevent the public from suffering the delay which would otherwise arise. It seems probable that a permanent addition to his staff may be necessary when the dividends on sixty-one millions of stock become payable quarterly instead of half-yearly.

THE CAUSE LISTS for the ensuing Easter Sittings were not published when we went to press, and we are only able to state approximately the number of the cases which will appear in them. Appeals from the Queen's Bench Division comprise 74 final and 32 interlocutory. From the Chancery Division there are 41 final appeals, and 3 interlocutory. Besides these there are admiralty, bankruptcy, and County Palatine appeals, which bring up the totals to 133 before Court of Appeal No. 1 and 62 before Court of Appeal No. 2. In the chancery cause lists the following numbers will be found to be nearly correct. Mr. Justice KAY will have 158 causes before him, Mr. Justice CHITTY 167, Mr. Justice NORTH 157, Mr. Justice STIRLING 171, and Mr. Justice KEKEWICH 135.

PERHAPS THERE may not be much impropriety in expressing an earnest hope that no "fusion" experiment may be attempted upon the appointment of the new judge of the Chancery Division—assuming, of course, that the Government are able to pluck up sufficient courage to make the requisite motion for the appointment. There are rumours afloat which point to such an experiment, in the shape either of the contemplated elevation of a learned member of the common law bar or of the transfer of a judge of the Queen's Bench Division. It cannot be too strongly insisted that knowledge and experience which cannot be acquired in that division are essential to the efficient administration of justice in the Chancery Division. Business is necessarily delayed and appeals are multiplied by a judge who does not know his work, and we can hardly think that the lessons of all past experience in this respect will be disregarded.

THE FINANCIAL OPERATIONS of the Chancellor of the Exchequer may possibly afford an opportunity or incentive for carrying some valuable amendments of the law. There was a general concurrence of opinion in the discussion in the House of Commons on the National Debt (Conversion) Bill that the area of investments open to trustees should be widened, and it is to be hoped that the Select Committee of the House of Lords to which the Liability of Trustees Bill has been referred will incorporate a clause relating to this matter. If they do, the general interest felt in this particular subject will be likely to carry through Parliament the Bill containing the other useful alterations of the law originally contemplated. Mr. G. B. GREGORY, whose letter to the *Times* last year on Succession Duty was followed by the introduction into the Land Transfer Bill of a new clause relating to that matter, has adroitly seized upon the proposal to raise the duty to suggest again that some general limit should be imposed on the claim of the Crown, and that there should be incorporated in the Customs and Inland Revenue Bill some provisions based upon the principle of those in the Land Transfer Bill, but applicable generally and to property of all descriptions. The hardship of the present law can hardly be better stated than it is by Mr. GREGORY:—"These responsibilities arise from the old legal principle that no time bars the claim of the Crown; the consequence of which is that, if by any accident or ignorance succession duty which has accrued any time since its original institution in 1853 should be unpaid, it can be enforced, with interest, against the property liable, if it is available, or against the parties under whose control the property was when the duty accrued, including trustees, and this liability is transmitted to the representatives of those parties. Every year that passes will increase the number of these liabilities and the difficulty in dealing with them. It is to be observed that succession duty attaches, not only on the death of the owner of a property, but on the determination of charges—such as dower, jointure, annuities of all descriptions, and charges of that nature. It is obvious that the payment may be overlooked by the party actually in the occupation of the property, how much more by trustees and others in a fiduciary character. The fact is that cases have occurred over and over again of this character, and in many of them the Revenue authorities have been induced to waive the interest which had accrued, in consideration of the hardship of the case itself."

NOTWITHSTANDING the provision of section 2 of the National Debt (Conversion) Act, which says that the new stock "shall be called two and three-quarter per cent. consolidated stock until the 5th of April, 1903, and thereafter shall be called two and a half per cent. consolidated stock," the Lord Chancellor has, in his rules and regulations (which we print elsewhere), provided a shorter and more convenient name for the new stock by calling it "New Consols." Although this designation is only meant to be applicable to stock standing in court, yet it is so short and otherwise apt for its purpose, that it is likely to prove more acceptable for general use than the longer and more cumbrous descriptions given in the Act, and it may even take the place of the Stock Exchange term, "Goschens." It will be observed, on reference to these rules and regulations, that the question we raised last week, as to costs of reinvestment occasioned by the dissent of persons interested in New £3 per Cent. Annuities in court, has been recognized as important, and those costs are left to be dealt with by the judge as he shall think fit. In justice to all interested in such a fund, other than the dissentient, the obvious course will be to make the latter bear all the costs occasioned by his dissent. It should be especially noted, with regard to the 5s. bonus to be given on the exchange of Consols or Reduced Annuities for New Consols, that the rules direct that, in the absence of an order to the contrary, such bonus shall be treated as income. This sum being small, it will only be useful in the case of very large amounts of the two stocks to consider whether it will be worth the trouble and expense to apply to have the bonus treated as capital. As a *per contrâ* to the costs likely to be incurred in some instances in carrying out the rules, suitors are not to be charged with court fees "on any summons, order, certificate, or affidavit, or other document or proceeding required for the purpose." This is a great concession, but it will not affect the rest of the costs of applications under the rules. It is not quite certain what is to be the effect of rule 14. By this provi-

sion the exchange of original stock for New Consols is authorized on behalf of the persons interested, unless dissent is signified to the Paymaster on or before 11th May next, "(*b*) where an order or other authority directs payment of a portion only of such dividends, but does not deal with the rest of such dividends, or only directs the accumulation thereof." Clearly the person entitled to "the rest of the dividends" or to the accumulation ought to be allowed to dissent, otherwise his property will suffer reduction without his having an opportunity of being heard. Those who desire an opportunity of objecting to this clause being acted on should apply for an order at once. Upon the whole, the rules are calculated to afford the greatest possible assistance, and to save expense which the Act would otherwise have entailed on suitors. Of this, two instances may be quoted which cover a large field—viz., that all stop orders, charging orders and powers of attorney shall apply to the New Consols taken in exchange, and to the dividends thereon, and that the Paymaster may signify his assent without notice to the person named in a stop order or charging order.

A USEFUL and important reform will be effected if the Lord Chancellor's Bill to consolidate the law relating to mortmain and to the disposition of land for charitable uses, which is now in progress through the House of Lords, becomes law. As to the law of mortmain proper, which is dealt with in Part I. of the Bill, there is not, perhaps, much difficulty; it will, however, greatly simplify the Statute Book to remove the old statutes on which it depends, and to substitute the simple statement of the law now suggested. Thus we get rid of 7 Ed. 1, *De Religiosis*, which was aimed at the loss of feudal services arising from "religious men" holding fees, and visited them, in case, "by craft or engine," they offended against the statute, with forfeiture; of 15 Rich. 2, c. 5, by which the former statute was confirmed and extended to guilds, fraternities, and towns having a perpetual commonalty; and of 18 Ed. 3, st. 3, c. 3, and 7 & 8 Will. 3, c. 37, by which a licence from the crown was declared to be sufficient to exempt from the penalties of mortmain. In the place of these, and other Acts, Part I. of the Bill provides simply that land shall not be held by a corporation in mortmain, save under a licence from the Crown, or under a statute, under penalty of forfeiture to the mesne lord or to the Crown; the right of the Crown to grant such licences being, moreover, expressly given by clause 2. Still more useful, however, are Part II., which deals with charitable uses, and Part III., which deals with the exemptions from the two previous parts. The rigorous provisions of 9 Geo. 2, c. 36 have been so often amended that it has been by no means an easy matter to keep a clear idea of what the requirements for the validity of a good assurance to charitable uses really are. These will now be found set out in clause 4, of which sub-clause 4 enumerates the cases in which a benefit may be reserved to the grantor. The re-enactment of some of these provisions will increase the chance of their being properly observed, and so materially assist the safety of charitable property. Thus, whether the conveyance is by way of gift or sale, it must be by deed executed in the presence of *two* witnesses, and it must be enrolled within six months. The omission of this last requisite may, however, be remedied, and the provisions on the point are reproduced in clause 5. Part III. sets out very clearly the various exemptions which have been allowed in favour of parks, schools, and museums; also in favour of the universities and various colleges, and of associations for religious purposes or for the promotion of education, art, literature, and science. Moreover, by clause 8, the special exemptions, which cannot be thus generally enumerated, are recognized, and provision made for their continuance under the new Act. Part IV. is supplemental, and gives a method of adapting the Act to the proposed system of land registration. Thus an assurance made in accordance therewith may dispense with the provisions just referred to as to witnesses and as to enrolment. The schedule bears witness to the efficacy of the Bill by giving a list of sixteen statutes, most of which are wholly repealed. Among these is the Charitable Uses Act of 43 Eliz. c. 4, the preamble of which, however, is preserved in clause 12, inasmuch as the judicial decisions on the meaning of the expression "charitable use" are based on its language. The Bill materially simplifies the law to which it relates, and is a welcome proof of the vitality of the Statute Law Revision Committee, to whose labours, on introducing it, the Lord Chancellor said it was due.

THE CASE of *Barton* v. *North Staffordshire Railway Co.* (*ante*, p. 338) once more illustrates the danger which companies continually run of acting upon forged transfers. A correspondent of the *Times*, writing under the name of "An Old Stockholder," remarks that most of these fraudulent transfers take place in connection with trust estates, and proposes that coupons of stock should be issued with duplicate numbers. These being divided, a part might be kept by each of two trustees, and then, if either of them gives it up, and a fraudulent transfer ensues, this should be treated as contributory negligence. No doubt the idea is a good one. It is always better for a company to issue certificates of stock, and to refuse to register transfers until these are either produced or their absence explained. And it would clearly increase the security if, in the case of joint holders, these could be issued in parts. It does not follow, however, that the doctrine of contributory negligence could in any case be invoked. The rightful owner, in an ordinary case, or the trustee, in the case of a trust, brings his action, not for negligence, but to have the stock replaced in his name; and the only question therefore is, whether he is estopped by his own conduct from charging the company with the result of the fraudulent transfer, and it is not at all clear that this is the case unless he has wilfully parted with the certificates for the purpose of effecting the improper transfer. At any rate, the measure of negligence to raise an estoppel is by no means the same as its measure in an action of negligence. The great case on the subject is *Swan* v. *North British Australasian Co.* (7 H. & N. 603, 2 H. & C. 175). There the owner of the shares had given a blank transfer to his agent, had enabled him to get at the certificates, and had ordered notices of proposed transfers to be sent to him. Yet, in spite of all this, the company, after much difference of judicial opinion, was held liable to replace the stock which had been transferred through the agent's forgery. While, then, the precaution suggested is a useful one, and would enable trustees to keep a better guard on the stock, it does not follow that any negligence on their part in keeping the certificates would relieve the company of its liability to make good a wrong transfer.

THE CASE of *Rawlins* v. *Geisel and others* came before the Court of Appeal on the 28th ult. upon appeal from the Divisional Court setting aside judgment signed for want of appearance. The action was on a bill of exchange by indorsee against acceptor. The Divisional Court set aside the judgment unconditionally. When before the Court of Appeal, the plaintiff's counsel, who asked that the money should be brought into court as a condition of setting aside the judgment, applied for leave to read a further affidavit stating that the plaintiff had given consideration for the bill. Lord Justice FRY thereupon made some strong observations upon the point, saying that he was shocked that in so many cases the facts were not properly brought forward until the case reached the Court of Appeal. The affidavit was allowed to be read, but in giving judgment ordering the defendant to bring the money into court or give security as a condition of setting aside the judgment, the learned Lord Justice said:—"There is a large class of cases which come before us and cause me great regret. In this case there have been four hearings, and in the first three the facts were not put clearly before the court. It will become the duty of the court to see if it cannot impose the costs upon those who have thus occasioned them. We felt bound to hear the affidavit, and so we proceeded upon materials different from those before the Divisional Court. Under these circumstances we will give no costs of the appeal."

A meeting of chairmen and deputy-chairmen of quarter sessions will be held in London in a few days to consider the provisions of the Local Government Bill.

In accordance with the new circuit arrangements spring assizes will be held at Manchester and Liverpool and at Leeds about the beginning of May next, at which both civil and criminal business will be taken. Pollock, B., and Mathew, J., will be the judges on the North-Eastern Circuit, and Day and Charles, JJ., will attend on the Northern Circuit.

"CHEAPENING THE TRANSFER OF LAND."

The Queen's speech at the opening of the present session described the Land Transfer Bill as a "proposal for cheapening the transfer of land." And the Lord Chancellor, in moving the second reading of the Bill, remarked that "the great value of such an alteration as he suggested was the cheapening of the process" of transfer. And he added that "he insisted the more upon that because he had seen with some surprise the statement that the new system which he recommended would lead to further expense."

Here, then, we have a distinct statement of the ground on which Parliament is asked to pass this measure. It will cheapen dealings with land. And as simplicity and cheapness are practically synonymous in these matters, it will simplify such dealings. And as simplicity means speed, it will increase the rapidity with which such dealings can be carried through. Now the sense in which these statements would be understood by most people (we do not say the sense in which they were intended to be understood) would be that present landowners and purchasers from them will find their transactions less costly and complicated, and more speedy. That is the only meaning which could awaken any keen desire for the passing of the Bill. For the persons interested in it are obviously those who either now own land and expect to deal with it, or those who now intend to become owners of or interested in land. These persons (such is human nature) are not greatly interested in their posterity or successors in title, and are distinctly averse (as Lords Westbury and Selborne discovered) to incurring any burden for the benefit of future owners of their land. Suppose the Lord Chancellor in the House of Lords, instead of making the remarks he did make, had moved the second reading of the measure in the following terms:—"This Bill will not only confer no benefit on present landowners or purchasers from them, but will impose upon both of these classes additional cost; it will, as regards them, add several formalities to, and delay, their dealings with land. But when all the land in the kingdom has found its way into the hands of a second purchaser, and when a sufficient time has elapsed to give a possessory title, land transfer will be cheapened and simplified"—would the Bill have a chance of success?

We venture to think that this aspect of the measure has hitherto been rather overlooked, or perhaps we should say, has only been indirectly suggested. The essential point seems to us to be to find out what the practical effect of the Bill is likely to be on present landowners. This can only be done by tracing in detail the alterations which the Bill will introduce in the every-day transactions of a solicitor's office. We need hardly say that, in attempting to give an outline of the probable course of events in one or two of such transactions, in case the Bill should become law, we do not pretend to know anything of the practice which is intended to be established by the rules, or to do more than guess at the various stages of the process of registration. But the general nature of the requirements for registering as owner with a possessory title appears to be sufficiently indicated in the Bill, and, although it would, no doubt, be a mistake to take the rules under the Act of 1875 as a guide, they probably afford some clue to the less stringent provisions which are likely to be adopted in the rules to be made under the Bill.

We propose, in the first instance, to take the simplest and most ordinary of all dealings with land—namely, a sale by an owner in fee simple free from incumbrances. Let us suppose, then, that the Bill has become law, and that Jones, the owner of a farm in a "proclaimed" district, agrees to sell it to Smith. The purchase agreement will, we suppose, in addition to the usual provisions, contain a clause providing that Jones shall, before the day fixed for completion, at his own expense, register himself as owner with a possessory title to the satisfaction of Smith, and that he shall, upon or after the day fixed for completion, do all acts necessary for enabling Smith, at his own cost, to be registered as such owner. There will, no doubt, be a haggle over this, but since Jones will be, under the Act, incapable of conveying any interest in the land until he has been registered, it seems reasonable that he should bear the cost of the steps necessary for enabling him to convey, just as the owner of a leasehold interest must bear the costs of obtaining a licence to assign. When land is sold by auction after the passing of the Bill, we suppose that the conditions of sale will throw on the purchaser the costs of the registration both of vendor and purchaser.

The contract is signed, abstract is furnished, requisitions sent in and replied to, and the title accepted. Then comes the time for the registration of Jones. We may safely assume that a map of the property will be necessary for this purpose. Clause 36 of the Bill provides that "registered land shall be described in such manner as the registering authority think best calculated to secure accuracy," and it is impossible to see how accuracy can be secured without the use of maps. How otherwise can the registering authority ascertain that no portion of the land proposed to be registered has not already been registered in the name of some other owner? Moreover, clause 37 (2) (ii.) (relating to confirmation of boundaries) speaks of the "prescribed ordnance map," referring apparently to the map delivered on application for registration, for the clause requires the affidavit to state "that the boundaries claimed are set forth in *the prescribed ordnance map* . . . and so far as they are not so set forth, are delineated *in the map referred to* in the affidavit (see also clause 100 (*e*)). We may therefore probably conclude that it is intended to take the ordnance map on some specified scale, if completed for the district, or, if not, the tithe map, as the basis of the map to be furnished by the applicant for registration. But the ordnance map in most counties is now many years old, and the tithe map is very old; alterations have occurred in many farms, owing to portions of fields having been sold off or exchanged, boundaries straightened, portions taken for railways, waste lands by roads inclosed, and portions of adjoining lands convenient for occupation purchased. These alterations will have to be laid down on a sheet of the ordnance map, and the land to be registered will have to be indicated in the map by colour or coloured edging.

The first step of Jones's solicitor will therefore be to instruct a surveyor to alter the ordnance or tithe map so as exactly to correspond to the present condition of the farm agreed to be sold. This will necessitate a visit to the farm by the surveyor, who will be met there by Jones and the tenant of the farm, and also, we suppose, by Smith, who will be keenly interested in seeing that the property he has bought is correctly delineated on the plan. Every part of the farm must be gone over, and the hedges and ditches belonging to Jones must be ascertained (for Smith may think of having his boundaries confirmed). One full day, at least, will be occupied with this work, and then the map will have to be prepared by the surveyor. When Jones's solicitor receives it from the surveyor, he will send it to Smith's solicitor, in order that he may compare it with the tracings, given in the abstract, of plans on the title deeds. Divergencies may be discovered, leading to correspondence and a return of the map to the surveyor, and a fresh visit by him to the farm. Eventually, however, we will suppose that the map is settled to the satisfaction of vendor and purchaser.

We have assumed that the map required on registration of Jones as a possessory owner will be only of the particular farm which he has contracted to sell. But if Lord Herschell and the careful and able author of the recently-issued "Observations on the Land Transfer Bill, 1888," are right in their construction of the provisions of the Bill (and it is to be observed that in the recent debate the Lord Chancellor did not repudiate Lord Herschell's construction), Jones, before he can convey to Smith, will have to be registered as possessory owner of the whole of his land in the Land Registry District. In that case the map to be delivered may extend over a great many sheets, and the time of the surveyor who prepares it may have to be reckoned by weeks, instead of days.

It remains to be seen whether a schedule corresponding with the map will be required to be delivered upon the application for registration. We will assume, however, that this will be dispensed with.

The next matter to be attended to by Jones's solicitor is the preparation of the statutory declaration by Jones that he is (clause 8) "entitled to the land as full owner, and that he is in possession [*i.e.*, receipt of the rents and profits—clause 103] of the land." This is prepared, and Jones attends before a commissioner to swear it. A request for registration in the prescribed form is also signed by Jones.

It may probably be assumed that "the prescribed evidence" that Jones "is *primâ facie* entitled to the land, either as full owner or limited owner," will include the production and leaving at the Registry Office the last deed or deeds under which he holds the estate. Clause 46 of the Bill provides that "when an application has been made to register an owner of land"

[not restricted, be it observed, to applications for registration with qualified or absolute title], the "registering authority" may require any person in possession of "any deeds, wills, or instruments affecting the title" to shew cause why he should not produce them, and, unless cause is shewn to the satisfaction of the authority, may order production. Moreover, by clause 47, the registering authority may, "before registering a person as owner of land," require him to produce documents of title, and may stamp them with notice of registration. We think, therefore, that Jones's solicitor will next have to request his client to send him the last conveyance or conveyances under which he claims.

Jones's solicitor is now ready to attend at the local registry office of the land transfer district to obtain the registration. He takes the plan, statutory declaration, and request, and also the last conveyance, and makes a journey to the county town, which may be thirty or forty miles distant. He will hardly, in a matter of this kind, employ another solicitor, resident there, as agent. He delivers them at the office, obtains and affixes to the request the necessary fee stamp, and will probably be informed at what time he may call again to obtain the land certificate and receive back the original deeds. It is impossible to suppose that the office staff can be large enough to deal with applications at once; the plan will have to be compared with the office plan of the district in order to see that no part of the land has already been registered; the statutory declarations and request for registration will have to be read in order to see that they are in proper form, and the original conveyance produced will have to be perused, and it may be presumed that the registrar will be bound to see that it is properly stamped (see clause 67 of the Bill). Then the entries will have to be made in the register, the original deeds will have to be marked with notice of registration, and the land certificate will have to be prepared. Jones's solicitor will probably be fortunate if he gets an appointment for the following week. He makes another journey on the day appointed, and may then find that the registrar has discovered that one of the deposited deeds is insufficiently stamped, or that one of the boundaries shewn on the map does not correspond with the boundary on the map deposited by the registered owner of the adjacent land, and all progress may be stopped until the penalty is paid and the deed properly stamped or the boundary arranged. Let us suppose, however, that no incident of this kind occurs, and that Jones's solicitor, on his second journey, is able to pay his further fee and receive the land certificate and the deposited deeds.

Jones is now in a position to complete his purchase. We presume, however, that before this is done it will be necessary for Smith's solicitor to search the register in order to ascertain that there is no "caution" or charge or other entry therein prejudicial to his client. He will also, we suppose, place a "caution" on the register, so as to enable the purchase-money to be paid before registration of the purchaser. A fee will, of course, be payable upon the search, and another on the entry of the caution. We presume that the next step will be to have a conveyance in the ordinary form executed. We are aware that, under clause 11, the prescribed "instrument of transfer" is, on registration of the transferee, to "operate as a conveyance by deed within the meaning of the Conveyancing Acts," but then sub-clause (*b*) (ii.) provides that, "where the title of the transferor is a possessory title, the transfer shall not prejudice *any right adverse to, or in derogation of, the title of the first registered owner*, and subsisting or capable of arising at the time of the registration of that owner"; so that the purchaser from the first registered owner will still require the ordinary qualified covenants for title. Will a prescribed "instrument of transfer" have to be executed in addition to the ordinary conveyance, or will such ordinary conveyance be the prescribed instrument where the transferor is the first registered owner? We have no means of knowing; but, as the instrument of transfer is not required to be by deed, and as the instrument prescribed under the Act of 1875 is not by deed, it would seem probable that, over and above the ordinary conveyance by deed, an instrument of transfer will have to be executed before the purchaser can be registered.

Let us assume that Smith's solicitor considers that his client will be sufficiently protected by the "caution" placed on the register, and that the purchase-money is paid, and Jones's land certificate is handed over. Smith's solicitor will then have to make a journey to the Land Registry Office, to produce there Jones's land certificate (clause 69 (1)) and the prescribed instrument of transfer, and apply for the registration of Smith and a new land certificate in his favour. This may possibly be obtained at that visit.

Our readers are quite capable of estimating the increase of cost, trouble, and delay to vendor and purchaser resulting from the operations connected with registration above described.

SHARE CERTIFICATES AS NEGOTIABLE INSTRUMENTS.

(*Colonial Bank* v. *Hepworth*, 36 Ch. D. 36; *London and County Banking Co.* v. *London and River Plate Bank*, 20 Q. B. D. 232).

In these cases it was contended that certain American share certificates have acquired the character of negotiable instruments. Upon the face of them they bear a notice that they are transferable only in person or by attorney on the books of the company; but their peculiarity is that they have indorsed on the back a blank form of transfer and a blank form of power of attorney to do all things necessary to complete the transfer. The usual practice, it seems, is for the transferor to sign the transfer and power of attorney without filling in the names of the transferee and attorney. The certificates then pass from hand to hand by delivery only until they reach the hands of some holder who desires to be registered. In the first of the above-mentioned cases the certificates related to shares of the New York Central Railroad Co., and it was contended that, by a general mercantile custom of the City of London, they were treated as negotiable instruments. But it was held by Chitty, J., that no such custom was proved, and, indeed, the counsel who urged this view preferred to rest their case rather on the doctrine of estoppel, which ultimately was decisive in *Goodwin* v. *Robarts* (1 App. Cas. 476). Here again, however, they failed, as the instruments, on the face of them, conferred no immediate privilege on the bearer, but merely empowered him to obtain a transfer into his own name if he chose. *Goodwin* v. *Robarts*, on the other hand, related to scrip, in accordance with which the bearer was in due time to receive a bond from the Russian Government. But the point has been raised more clearly in the second of the two cases mentioned above. It was originally tried before Manisty, J., and a special jury. At the trial the jury were discharged, and the facts were referred to Mr. Charles, Q.C., as special referee. His report was as follows:—"With regard to the Pennsylvania Railway share certificates, it was proved that when signed in blank they pass from hand to hand by delivery on the Stock Exchange, and are dealt with in the market like bonds payable to bearer; both on the Stock Exchange and by bankers they are treated as negotiable instruments. The evidence given before me satisfied me that they are negotiable instruments." Upon this finding Manisty, J., had to decide whether the negotiability thus recognized in practice could be recognized at law, and he decided in the negative. Two points have to be noticed; first, as to the possibility of attaching the incident of negotiability, contrary to the general law, to any instruments by means merely of a modern, though general, custom; and, if this be allowed, then the possibility of attaching it where the instrument does not on its face appear to be extended beyond one particular individual. The first possibility was denied in *Crouch* v. *Credit Foncier of England* (8 Q. B. 374), but strongly affirmed by Cockburn, C.J., in *Goodwin* v. *Robarts* (10 Ex. 337). Manisty, J., preferred to be guided by the former case, but his judgment was also based on the denial of the second point; and while he quoted no case in support, he laid it down that the share certificate, being on the face of it intended to pass by transfer and not by delivery, could not be a negotiable instrument. It is to be noticed that, though there was a distinguished array of counsel on each side, not a word is said in the report as to their arguments or the cases they cited. The learned judge did not refer to other recent cases in which stress has been laid upon the necessity of legal transfer before any legal rights can be acquired, such as *Société Générale de Paris* v. *Walker* (11 App. Cas. 20) and *Colonial Bank* v. *Whinney* (11 App. Cas. 426); and although the policy which has been developed in these cases may be expected to prevail, yet it is not clear that there is nothing more to be said on behalf of the practice and convenience of the commercial world.

INCOME TAX ON PROFITS OF BUSINESS CARRIED ON IN COLONY.

(*Colquhoun* v. *Brooks*, 36 W. R. 332.)

It is an unsatisfactory feature in this case that the court was equally divided, although, Wills, J., withdrawing his judgment as junior

judge, in accordance with the old practice of the Court of Exchequer, the judgment of Stephen, J., who held that a resident in England, partner in a foreign house of business, cannot escape assessment under schedule D. by allowing his share of the profits of the firm of which he is a member to remain abroad, stands recorded as decisive of the question raised. That question has an interest somewhat larger than attaches to a mere discussion whether a particular income is liable or not to income tax, because it suggests the larger question, How far may the fiscal authority of a country go in reaching out a hand to take from stores which have never been brought within its territorial limits? Opinion will vary on this point, and, not improbably, will incline towards a greater or a smaller limitation of the fiscal reach according as the questioner holds one theory or another about the right to tax. For, though all agree that a man should be taxed in proportion to his means, the grounds of the rule are disputed; some arguing that a man should be taxed in proportion to his demand upon the State for service, and that the quantity of his possessions (taking either the annual income he derives from them, or the capital fund itself) is, though a rough, yet the only practicable, test of the quantity of service asked for and rendered; while others hold simply that the principles of justice require that every citizen should contribute to the expenses of the government of the political society in which he lives, and by the organization of which he profits, according to his ability, without reference to the amount of service asked from, or rendered by, the State Partizans of the former theory will hold that, inasmuch as a State can render no services in connection with property which lies outside its territory, such property should remain exempt from its taxation; while partizans of the latter theory will content themselves with the observation that the ability of the taxpayer is undoubtedly increased by the possession of property, whether it lies within or outside the territorial limits of the State.

But the larger question is beyond the province of the practical lawyer, or, at any rate, extends into the regions of legislation and jurisprudence. Confining ourselves to the Income Tax Acts, it seems impossible to avoid a conclusion that the judgment of Stephen, J., was right. It was not contended that the words of the statute which define the subject of the duty—"*Annual profits or gains arising or accruing to any person residing in the United Kingdom from any profession, trade, employment, or vocation, whether the same shall be respectively carried on in the United Kingdom or elsewhere*"—were not in themselves large enough to include the profits arising to the respondent Brooks, a resident in England, from a business carried on at Melbourne by a firm in which he was a partner. But it was argued that the natural meaning of these words was cut down by certain other provisions to be found in sections 100, 106, and 108 of the Income Tax Act, 1842, so as to make them include only such part of the said profits as might be transmitted to this country.

The argument, however, seems to have been founded rather upon the absence of any provisions in the sections referred to for the case of a business wholly carried on abroad by a firm, one of the members of which resided in England. If in such a case the partner resident in England had his share of the profits of the firm transmitted to him, the share would be liable to assessment under the general words which sweep up into schedule D. all "*other annual profits and gains not charged by virtue of any of the other schedules*" (16 & 17 Vict. c. 34, s. 2), and the respondent had accordingly made a return of so much of his share of profits as had been remitted to him; but so much of his share of profits (it might have been the whole) as he chose to leave in Australia he contended were exempt from taxation.

Against the argument derived from the omission to provide specific directions for discovering and charging profits so dealt with, the express words of inclusion (16 & 17 Vict. c. 34, s. 2) were urged, and an additional, though, perhaps, not a very weighty argument, was derived from the fact that section 108 of 5 & 6 Vict. c. 35, contains an express limitation of taxation in the case of profits derived from foreign securities to such portion of such profits as may be brought to this country. This argument, summarized in the familiar maxim, "*expressio unius est exclusio alterius*," may perhaps be taken as a sufficient counterpoise to the argument from omission above referred to. Mr. Justice Wills seems to have felt that the express words of inclusion in section 2 of 16 & 17 Vict. c. 34 turned the scale, for he proceeded to what he termed a "far more important inquiry"—viz., "Whether there is any general rule as to the extent to which English Acts of Parliament dealing with property in general are to be treated as applying to foreign property, using that word as including colonial property?"

The principle which the learned judge thought he discovered, and for the expression of which he adopted the words of Lord Westbury in *Attorney-General* v. *Campbell* (L. R. 5 H. L. 524, 530)—viz.: "You cannot apply an English Act of Parliament to foreign property while it remains foreign property"—was shewn, we think conclusively, by Mr. Justice Stephen to have no application to the case in question. "The question of British property and foreign property," he said, "does not arise in this case at all. The Act is directed to taxation of persons, not to distribution or management of things; and I see no reason why an Act which in terms taxes residents in England for the profits of trade carried on abroad should be cut down by implication so as to apply to those parts only of the profits which are brought home." And, again, "The really important matter in my mind is the language of Schedule D."

The late Mr. Baron Martin once spoke of the five schedules and of section 100 of the Income Tax Act, 1842, as a net large enough to include every description of property, and of the almost ludicrous care displayed to embrace every possible source of profit (Martin, B., in *Attorney-General* v. *Black* (19 W. R. 416, 1114, L. R. 6 Ex. 78, 308). The case before us is an illustration of the learned Baron's words. One of two conditions must be fulfilled in order that the fiscal authority may levy its tax—either the person to be taxed or his property must be within its jurisdiction. The moment one of these two conditions is fulfilled, the net of the income tax falls. The resident abroad is taxed if he derives his income from a source in this country; the resident in this country is taxed although he derives his income from a foreign source, and even though he allows it to accumulate abroad.

CORRESPONDENCE.

THE LAND TRANSFER BILL.

[*To the Editor of the Solicitors' Journal.*]

Sir,—It seems pretty clear from the remarks of yourself and your correspondents that the objects of this Bill can only be carried out piece-meal, here an Act and there an Act, as necessity and opportunity concur. As a step in this direction, would it not be of considerable benefit now if it were enacted that in future every conveyance executed without a plan upon it should be void, such plan to be drawn according to certain ordnance scales, varying with the size of the property sold. Also to enact that, on the sale of property comprised in any deed of title in parcels, a memorandum of each subsale, according to a fixed form and with a plan, should be indorsed on or annexed to the original deed. T. & C.

April 4.

NEW ORDERS, &c.

NATIONAL DEBT (CONVERSION) ACT, 1888.

I, the Right Honourable Hardinge Stanley Baron Halsbury, Lord High Chancellor of Great Britain, with the concurrence of the Lords Commissioners of Her Majesty's Treasury, do hereby in pursuance of the provisions contained in the National Debt (Conversion) Act, 1888, and of every other authority enabling me in that behalf, order that the following Rules and Regulations as to conversion of stocks standing in the name of Her Majesty's Paymaster-General for and on behalf of the Supreme Court of Judicature under the above-named Act, and to other matters relating to such stocks or the dividends thereon be observed.

Rule I.—In the Rules of this Order, and in all Orders of the Court and certificates dealing with or referring to new stock created under the said Act, such new stock shall be sufficiently described by the term "New Consols." And in these Rules the term "Original Stock" shall mean any sum of New Three per cent. stock, Consolidated Three per cent. stock, and Reduced Three per cent. stock, which shall be exchanged for New Consols.

Conversion of New Three per Cent. Stock.

Rule II.—The persons, or the majority of the persons, interested in any New Three per cent. stock standing in the books of the Paymaster desirous of dissenting from the conversion of such stock under the provisions of the Act, shall be at liberty to apply by summons for a direction to the Paymaster to signify his dissent, and the Order made on such summons or a direction to the Paymaster signed by a Master in Lunacy or a Chief Clerk in the Chancery Division at the foot of such summons shall be sufficient authority for him to signify such dissent. In arriving at a majority for the purposes of this Rule, all persons jointly entitled to any one share, whether in capital or dividends, shall be reckoned as one person, and any person entitled shall, together with his incumbrancers, be reckoned as one person.

Rule III.—Such summons shall be as near as may be in the Form A. set forth in the Schedule hereto, and shall be supported in the first instance by the production of a certificate of the Paymaster, shewing that such stock is standing in his books, and of the Order (if any) under which the dividends on such stock are for the time being dealt with, but the Judge or Master in Lunacy may require such further evidence as he shall think necessary.

Rule IV.—Every such summons shall be served upon the trustees

(if any) of the will or settlement under the trusts of which such stock is being dealt with by the Court, and if there be no such trustees, upon the persons other than the applicants who are interested in such stock (if such persons are ascertained), unless the Judge shall think fit to dispense with such service.

Rule V.—Upon any application requesting dissent to be signified, the Judge may make such Order as he may think fit as to the costs of any Order for the reinvestment of the funds which may be rendered necessary by the dissent and by the reinvestment.

Rule VI.—Where the application relates to any funds in Lunacy, it may be made by the committee of the lunatic interested; and where the person so interested is an infant or person of unsound mind not so found by inquisition, such application may be made by the next friend or guardian of such person; but the Judge or Master in Lunacy shall not be required to make such order unless he shall be of opinion that it is for the benefit of the person so interested that such dissent should be signified.

Rule VII.—Where by any order or upon any authority to be acted upon by the Paymaster an investment in New Three per cent. Annuities is directed, such investment shall hereafter be made in New Consols, unless an Order to the contrary is lodged with the Paymaster.

Rule VIII.—Where New Three per cent. Annuities are by any Order directed to be transferred to any person, but the transfer shall not have been made before the 11th April, 1888, the Paymaster shall, unless the person shall before the 11th April, 1888, have signified dissent, transfer to him an equal amount of New Consols. The dissent may be notified in the Form B. in the Schedule hereto, and shall be acted upon by the Paymaster if authenticated in such manner as he shall think sufficient.

Rule IX.—Where under any order or upon any authority to be acted upon by the Paymaster dated prior to the 29th March, 1888, New Three per cent. Annuities are to be lodged in Court, the Paymaster shall be at liberty to receive in lieu thereof an equal amount of New Consols.

Conversion of Consols or Reduced Annuities.

Rule X.—The Paymaster shall, on the receipt by him of the consent of the person or persons to whom under any order or upon any authority to be acted upon by him the dividends on any Consolidated Three per cent. Annuities (herein-after called Consols), or any Reduced Three per cent. Annuities (herein-after called Reduced Annuities), standing in the name of the Paymaster shall be payable, notify from time to time his assent to the exchange of such Consols or Reduced Annuities for New Consols The consent of such person or persons shall be given in the Form C. in the Schedule hereto, and shall be acted upon by the Paymaster if authenticated in such manner as he shall think sufficient.

Rule XI.—If the consent of all the persons to whom the dividends on any Consols or Reduced Annuities are payable has not been obtained, any of such persons shall be at liberty to apply by summons in Chambers for an Order for the exchange of such Consols or Reduced Annuities, such summons shall be served on all other of such persons, and may, if the Judge thinks fit, be dealt with as if it were an application for a change of investment.

Rule XII.—Where the dividends on any Consols or Reduced Annuities standing in the name of the Paymaster, or on the residue of any Consols or Reduced Annuities, after any prior dealing therewith, are by an Order or upon any authority to be acted upon by him, directed to be accumulated, the Paymaster shall, subject to the consent of the Judge to whom the cause or matter is attached, without further Order signify his assent to the exchange thereof for New Consols, unless on or before the 11th day of May, 1888, an Order has been lodged with him directing him not to signify such assent.

Rule XIII.—These Rules shall apply to cases where an Order or other authority dealing with Original Stock directs the transfer of or the payment of the dividends on the residue of such stock after a previous dealing therewith.

Rule XIV.—In the following classes of cases the exchange of Original Stock for New Consols is hereby authorized on behalf of the persons interested, unless dissent from the exchange is signified to the Paymaster on or before the 11th day of May, 1888:

(*a.*) Where no Order or other authority as aforesaid for payment of the dividends on any Consols or Reduced Annuities has been lodged with the Paymaster.

(*b.*) Where an Order or other authority as aforesaid directs payment of a portion only of such dividends, but does not deal with the rest of such dividends or only directs the accumulation thereof.

(*c.*) Where any Consols or Reduced Annuities have not been dealt with otherwise than by the continuous investment or placing on deposit of dividends during the fifteen years immediately preceding the 11th May, 1888.

Any person desirous of dissenting from such exchange shall be at liberty to apply by summons for a direction to the Paymaster to signify such dissent, and such direction shall be given or Order made thereon as the Judge shall think fit.

General Directions.

Rule XV.—The New Consols received in exchange for Original Stock shall be placed by the Paymaster to the same credit as that to which such Original Stock was standing, and such New Consols and the dividends thereon, including as part of such dividends the consideration money of 5s. for every hundred pounds of stock mentioned in section 10 of the said Act, shall, unless otherwise ordered, be dealt with in the same manner as such Original Stock and the dividends thereon were directed to be dealt with except that any investment or accumulation shall be made in New Consols All stop orders, charging orders, powers of attorney, and other documents relating to the Original Stock or the dividends thereon, shall apply to such New Consols or the dividends thereon.

Rule XVI.—Where the dividends on New Consols shall be insufficient to make the payments by any Order or upon any authority directed to be made out of the dividends on the Original Stock, the whole of such dividends shall be applied, so far as the same will extend, towards making such payments, but without prejudice to any application which may be made under section 20 of the Act, to make up the deficiency out of capital.

Rule XVII.—Where such Original Stock as is referred to in the last preceding Rule has been appropriated to provide an annuity of an amount equal to the dividends thereon, the Paymaster shall, without any Order for that purpose, upon a memorandum signed by a Registrar, Master in Lunacy, or Chief Clerk, in the Form D., in the Schedule hereto, with such alterations as the circumstances may require, sell from time to time so much of any New Consols exchanged therefor, or any other securities in which the Original Stock may have been re-invested, as, with the dividends thereon, will raise the amount required for any periodical payment of such annuity after deducting the income tax on such dividends.

Rule XVIII.—The Paymaster may signify his assent notwithstanding any stop order or charging order affecting any Consols or Reduced Annuities, and without the consent of the persons named in such stop order or charging order.

Rule XIX.—No Court fee shall be charged upon any summons, order, certificate, affidavit, or other document or proceeding required for the purpose of giving effect to these Rules.

Rule XX.—All provisions in the Supreme Court Funds Rules, 1886, as to the exchange of Government Securities and transactions with the National Debt Commissioners shall apply to New Consols.

Rule XXI.—Notwithstanding these Rules the Court or a Judge may, if circumstances shall require, make a special Order relating to conversion of any Original Stock in any cause or matter.

Rule XXII.—In these Rules "the Act" means the National Debt (Conversion) Act, 1888; and "Paymaster" means Her Majesty's Paymaster-General on behalf of the Supreme Court of Judicature. Expressions in these Rules have the same meanings as in the Act.

Rule XXIII.—These Rules may be cited as the Conversion Act (Funds) Rules, 1888. HALSBURY, C.

29 March, 1888

We certify that these Rules and Regulations are made with the concurrence of the Commissioners of Her Majesty's Treasury.

SIDNEY HERBERT.
W. H. WALROND

SCHEDULE.

Form A.

Application on the part of [*A.B.*], a person [*or the persons*], [*or a majority of the persons*], interested in the [£2,000] New Three pounds per cent. stock, standing to the credit of [*title of account*] for directions to the Paymaster-General to signify his dissent from the conversion thereof into New Stock to be created under the National Debt (Conversion) Act, 1888. The said [*A.B.*] undertaking to abide by any Order which the Judge may make as to the cost of any Order for the re-investment of the funds which may be rendered necessary by such dissent and of such re-investment.

Dated this day of , 1888.

(Signed)

To [*C.D.* and *E.F.*,
the trustees of the will, &c.]

Her Majesty's Paymaster-General is directed to signify his dissent from the conversion of the above-mentioned [£2,000] New Three pounds per cent. stock, standing to the credit of [*verbatim title of account*].

Dated this day of , 1888.

(Signed)

Form B.

Short Title of Cause or Matter as in the Order.

Ledger Credit (*as in Paymaster's books*).

£ New Three pounds per cent. Annuities.

I, the person [*or we, the persons*] to whom under the Order dated

the above-mentioned Annuities are to be transferred, dissent from the exchange thereof for New Stock to be created under the National Debt (Conversion) Act, 1888.

Dated this day of , 1888.

(Signed) .

FORM C.

Short Title of Cause or Matter as in the Order.

Ledger Credit (*as in Paymaster's books*).

Insert amount of old stock in the Paymaster's books.

I, the person [*or we, the persons*] to whom under the Order dated the dividends on the above-mentioned Consols (*or* Reduced Annuities) are payable, do hereby consent to the exchange of such Consols or Reduced Annuities for an equal nominal amount of the new Stock to be created in pursuance of the National Debt (Conversion) Act, 1888.

To the Paymaster-General.

Dated this day of , 1888.

(Signed) .

FORM D.

Short Title of Cause or Matter as in the Order.

Ledger Credit (*as in Paymaster's books*).

£ New Consols.

The (*describe the old stock*) which have been exchanged for the above-mentioned New Consols having been by the Order dated the day of appropriated to provide an Annuity of £40 a year for *A.B.* in the said Order named, by half-yearly payments of £20 as in the said Order mentioned, the Paymaster is directed at the time fixed for each periodical payment of such Annuity to sell so much of the New Consols as, with the dividends then applicable for such payment, will raise such sum of £20 after deducting from such sum the income tax which has been deducted on such dividends, and to pay the amount raised by such sale to the said *A.B.*

Dated this day of , 1888.

(Signed) .

CASES OF LAST WEEK.

COURT OF APPEAL.

ANLABY *v.* PRŒTORIUS—No. 1, 28th March.

PRACTICE—SPECIALLY-INDORSED WRIT—TIME FOR DELIVERY OF DEFENCE—SETTING ASIDE JUDGMENT—POWER OF COURT TO IMPOSE TERMS—R. S. C., 1883, XXI., 6, 7.

A writ of summons, specially indorsed with a claim for £68, was served on the 21st of January, and appearance thereto was entered on the 26th of January. The plaintiff signed judgment on the 7th of February for want of a defence. The defendant took out a summons to set aside the judgment with costs, contending that the special indorsement on the writ was a statement of claim, and that he had, by ord. 21, r. 6, "ten days from the delivery of the statement of claim, or from the *time limited for appearance*, whichever shall be last," within which to deliver his defence, and that therefore the judgment was signed too soon. The plaintiff contended that ord. 21, r. 6, referred to a separate statement of claim, which is delivered and not served, and that the defendant, by ord. 21, r. 7, "who has neither received or required the delivery of a statement of claim, must deliver his defence (if any) *within ten days after his appearance*." Hawkins, J., refused to set aside the judgment. The Divisional Court (Huddleston, B., and Manisty, J.), set it aside on payment by the defendant of £34 into court within four days; otherwise judgment to stand; costs to be costs in the cause (*ante*, p. 274). The defendant, having paid the £34 into court, appealed.

THE COURT allowed the appeal. FRY, L.J., said that they had to consider whether a statement of claim had been delivered. In his opinion the indorsement on the writ was a statement of claim, and it was delivered when the writ was served. That was evident from ord. 20, r. 1 (a). Therefore ord. 21, r. 6, applied, and the defendant had ten days from the time limited for appearance to deliver his defence, and judgment was signed too soon. The judgment being premature and irregular, the defendant was entitled to have it set aside *ex debito justitiæ* without terms being imposed. The signing judgment was not a mere non-compliance with the rules within ord. 70, r. 1. It was a matter outside the rules. The court, however, had a discretion to deal with the costs, and by that means were enabled to impose terms. It was said that the mere asking for costs in the summons enabled the court to impose terms: *Bartlett* v. *Stinton* (14 W. R. 614, 1 C. P. 483); but there the court gave costs. *Cash* v. *Wells* (1 B. & Ad. 375), shewed that the mere asking for costs did not give the court such a power. It was then said that the defendant had availed himself of the order of the Divisional Court by paying the £34 into court, and was thereby precluded from appealing against it: *Pearce* v. *Chaplin* (9 Q. B. 802). The defendant, however, did not pay it voluntarily, but under compulsion of the order to prevent execution issuing for £68. The defendant was therefore entitled to have the judgment set aside *ex debito justitiæ*. The court, however, had jurisdiction over the costs of the application, and was in a position to use that power to impose terms. The defendant having agreed to allow the £34 in court to be paid to the plaintiff, the court would set aside the judgment and give the defendant all the costs here and below. LOPES, L.J., concurred.—COUNSEL, *Israel Davis*; *J. G. Witt*. SOLICITORS, *E. Betteley*; *Atkinson & Drasser*.

Ex parte HARRINGTON—No. 1, 28th March.

LICENCE FOR PERFORMANCE OF STAGE PLAYS—DISCRETION OF JUSTICES—6 & 7 VICT. C. 68, S. 5.

Application on appeal from the Queen's Bench Division for a rule *nisi* for a *mandamus* directing the justices of Cardiff to hear and determine an application for a licence for the performance of stage plays under 6 & 7 Vict. c. 68, s. 5. The applicant was the actual and responsible manager of the Philharmonic Music Hall and Theatre of Varieties, Cardiff. In 1878 and 1879 this hall was licensed for the performance of stage plays, but in the latter year the justices refused to renew the licence, and gave a licence for the performance of stage plays to the Theatre Royal, which had just been built. They, however, granted the Philharmonic a music and dancing licence, and this licence was renewed ever since that time. In March, 1888, the present applicant applied for a licence for the performance of stage plays at the Philharmonic, but the justices refused to grans it. The applicant thereupon moved for a rule *nisi* for a *mandamus* a above. From the affidavits it appeared that all the necessary formalities had been complied with, but it did not appear upon what ground the justices refused the licence. The applicant contended that the justices had no discretion under the statute, but were bound to grant the licence. The Divisional Court refused the rule.

THE COURT (FRY and LOPES, L.JJ.) affirmed this decision. They said that the statute did not expressly confer a discretion on justices, but at the same time there were no words in it compelling them to grant a licence. The court must, therefore, consider the nature of the application for a licence, and the machinery provided by the Act in relation to the application. It was most important that the applicant should be a proper person, and that the building should be suitable for theatrical performances. Accordingly careful inquiry by the justices was necessary. Then, as to the machinery, a special sessions must be held, to which all the justices of the division must be summoned. That would be a solemn farce unless the justices had some discretion in the matter. Looking, therefore, at the nature of the application and at the machinery, it was obvious that the justices had a discretion to grant or refuse a licence.—COUNSEL, *C. J. Jackson*. SOLICITOR, *Harry Cousins*, Cardiff.

BIRMINGHAM, DUDLEY, AND DISTRICT BANKING CO. *v.* ROSS—No. 2, 27th March.

EASEMENT—IMPLIED GRANT—LIGHT—OBSTRUCTION BY GRANTOR—KNOWLEDGE BY GRANTEE OF GRANTOR'S INTENTION AS TO BUILDING.

This was an appeal from a decision of Kekewich, J. The action was brought to restrain an obstruction to light. The plaintiffs claimed a mandatory injunction or damages. The plaintiffs were grantees claiming under a prior grant from the same grantors under whom the defendant claimed. In 1882 the Corporation of Birmingham demised to the predecessor in title of the plaintiffs a plot of ground on which the house in the plaintiffs' possession was afterwards erected, looking over a passage, 20ft. in width, on to land occupied by low buildings which were afterwards pulled down. The lease to the plaintiffs' predecessor contained no express mention of light, but granted the land "together with the rights, easements, and appurtenances to the said premises belonging." Four years afterwards the corporation demised to the defendant the land occupied by the low buildings for the purpose of erecting buildings considerably higher. The access of light to the plaintiffs' buildings, which were only 48ft. in height, was materially affected by the buildings erected by the defendant, which were 80ft. in height. The plaintiffs relied on the principle stated by Jessel, M.R., in *Allen* v. *Taylor* (16 Ch. D. 357), that "where a man grants a house in which there are windows, neither he nor anybody claiming under him can stop up the windows or destroy the lights," because he cannot "derogate from his own grant." Kekewich, J., held that the plaintiffs' predecessor knew that the corporation intended to use the land on the other side of the passage for the purpose of erecting new and improved buildings, and that the defendant's building was not in excess of what the plaintiffs' predecessor must be taken to have expected and assented to. His lordship therefore dismissed the action.

THE COURT (COTTON, LINDLEY, and BOWEN, L.JJ.) affirmed the decision. COTTON, L.J., said that the case depended on the lease by the corporation to the plaintiffs' predecessor in 1882. The general words would carry with them whatever right to light existed at the time when the lease was granted, but could not be properly construed as entitling the plaintiffs to a right to so much light as they enjoyed when no building existed higher than the old building on the defendant's ground when the plaintiffs' lease was granted. Was there any implied right? His lordship referred to *Rigby* v. *Bennett* (21 Ch. D. 559). An implied right was an obligation arising, not from the terms of the instrument, but rather from the position of the parties at the time of the contract; it was a duty imposed on a grantor from the relation in which he placed himself with respect to the grantee. All the circumstances at the time when the lease to the plaintiffs' predecessor was granted must be looked at. It was an obvious fact, well known to both the parties, that the remainder of the lands in the street would be let by the corporation for building purposes; and it was impossible, under the circumstances, to imply an obligation on the corporation not to let the lands except for the purpose of building buildings of the same class as those which existed on the other land at the time when the lease was granted to the plaintiffs' predecessor. LINDLEY and

BOWEN, L.JJ., concurred.—COUNSEL, *Sir Horace Davey*, Q.C., *Warmington*, Q.C., and *Phipson Beale*, Q.C.; *Rigby*, Q.C., and *Methold*. SOLICITORS, *Field, Roscoe, & Co.; Burton, Yeates, & Co.*

HIGH COURT.—CHANCERY DIVISION.

GOURAUD *v.* THE EDISON GOWER BELL TELEPHONE CO. OF EUROPE—Chitty, J., 27th March.

DISCOVERY—PRIVILEGED COMMUNICATION—ACTION BY SHAREHOLDER AGAINST COMPANY.

In this case the plaintiff, who had brought an action on behalf of himself and all other the shareholders of the company to set aside an agreement entered into between the defendants and another company on the allegation that such agreement was in fraud of the shareholders' rights, sought discovery of communications relating to the subject-matter of the action between the defendant company and its professional advisers. The company resisted such inspection on the ground that there was no fiduciary relationship between a company and its shareholders when in litigation, and relied on *Mayor of Bristol* v. *Cox* (33 W. R. 255, 26 Ch. D. 678).

CHITTY, J., said that the plaintiff was entitled to discovery, by analogy to the rule that professional communications were exempted from protection in partnership actions and in actions between beneficiaries and trustees, when such communications had been obtained for the sake of, and paid for out of, the partnership or trust estate. A party could not resist production of documents which had been obtained by means of payment from the moneys belonging to the party applying for their production, and these, as appeared to him, were the circumstances in the case before him. That was the general principle which governed such questions, and one which applied as between a shareholder and the directors who managed his property when the documents were paid for out of the shareholder's property. A similar view, notwithstanding the defendants' contention to the contrary, had, as appeared to him, been intimated, although perhaps not authoritatively enunciated, by Pearson, J., in *Mayor of Bristol* v. *Cox*. He therefore made an order in favour of the plaintiff, with costs to be costs in the action.—COUNSEL, *Farwell; Wace*. SOLICITORS, *Mackrell, Maton, & Godlee; Linklater, Hackwood, Addison, & Brown*.

Re STOCKEN, JONES *v.* HAWKINS—North, J., 26th March.

ADMINISTRATION ORDER—DISCRETION OF COURT—DIRECTION BY TESTATOR THAT HIS TRUSTEES SHOULD COMMENCE AN ADMINISTRATION ACTION—R. S. C., 1883, LV., 10.

A question arose in this case as to the discretion of the court to make an order for the administration of an estate. Rule 10 of order 55 provides that "it shall not be obligatory on the court or a judge to pronounce or make a judgment or order, whether on summons or otherwise, for the administration of any trust or of the estate of any deceased person, if the questions between the parties can be properly determined without such judgment or order." The will of the testator directed his trustees within two months after his death to commence an action in the Chancery Division for the administration of his estate; but, notwithstanding that direction and the institution of any action, he authorized his trustees to pay the several pecuniary legacies thereby given, as and when they should think fit, and to realize his business, as and when they should think fit, without being liable for any loss that might be occasioned by reason of such payment or sale being made otherwise than under the direction of the court. The action was brought by originating summons, by one of the two trustees and executors against the other, who was also tenant for life of the residue, and an infant beneficiary, asking for the direction of the court whether the trustees were bound to commence an administration action, and, if they were so bound, then to have the testator's estate administered under the direction of the court. North, J., in chambers, made an order declaring that the estate ought to be administered under the direction of the court, and ordered the same accordingly. And it was ordered that an inquiry should be made of what the property then subject to the trusts of the will consisted. And it was ordered that the trustees should be at liberty to apply to the court for such further accounts and inquiries as might be deemed necessary, and also to apply to the judge in chambers on the answer to the above inquiry being certified, and generally as they might be advised. The defendants moved to discharge this order, and it was argued on their behalf that, especially having regard to the large discretion given by the testator to the trustees, an administration by the court was unnecessary, and that the court was in no way bound by the direction contained in the will, but was free to deal with the matter just as if no such direction had been given.

NORTH, J., refused the application. The object, he said, of rule 10 was to put a stop to that which was a crying evil under the old system—viz., that all the costs of a general administration must be incurred when the decision of the court might be required upon only one or two points. The judge now had a discretion to make either a full or a partial administration judgment. In the present case his lordship had no doubt that what the testator intended was, that the infant beneficiaries should become wards of court, and he thought he was bound to give effect to the testator's direction. But still, it was the duty of the court to limit the expense as much as possible. An administration judgment would not necessarily involve the going through the whole of the details of the administration. But the inquiry what the estate consisted of was a proper one; when infants were made wards of court, the court ought to have before it what the estate to which they were entitled consisted of. The inquiry could be answered at very little expense; an affidavit by the executors would be sufficient.—COUNSEL, *Herbert Lake; C. T. Simpson*. SOLICITORS, *Lake, Beaumont, & Lake; Joseph Plaskitt*.

BUCHAN *v.* ARTLETT—North, J., 22nd March.

VENDOR AND PURCHASER—BUILDING ESTATE—PARTY WALL—COVENANT.

This action was brought by the purchaser of a plot of land, which formed part of a building estate, to restrain the owner of an adjoining plot from using a wall which divided the two plots as a party wall. Duke owned some land, which he laid out for building purposes, and formed roads upon it, and he then sold plots as he found purchasers, to whom he executed conveyances on payment of the purchase-money. There was no general building scheme. One of the plots was conveyed in 1879 by Duke to Willshire, who afterwards conveyed it to the defendant Artlett. The conveyance to Willshire contained a covenant by him to build a wall or fence, at least 3ft. 6in. high, along the east side of the plot conveyed to him. And it was thereby agreed and declared that all outside walls or fences erected by Willshire, "or any person or persons entitled as aforesaid," on the boundary of the plot conveyed to him, and adjoining any other part of Duke's land, should be deemed to be party walls or fences. Before the conveyance to Willshire was executed Duke had agreed to sell another plot to one Smart, who was let into possession, and built a flint wall about 5ft. high on the east side of the plot, which adjoined the west side of Willshire's plot. No conveyance was executed to Smart. He died intestate without issue, and afterwards, with the consent of his widow, Duke resumed possession of the plot. In August, 1883, Duke agreed to sell Smart's plot to Miss Buchan. She built some cottages on the plot, and commenced raising part of the wall which Smart had built, in order to form the gable end of one of the cottages. Artlett alleged that the wall was a party wall, and that Miss Buchan had no right to build on it as she was doing, and he knocked down part of her building. This action was brought by Miss Buchan and Duke against Artlett, claiming an injunction to restrain the defendant from interfering with Miss Buchan's building, or using the wall as a party wall. The defendant delivered a counter-claim, by which he claimed an injunction to restrain the plaintiffs from erecting any building on the wall, and a mandatory injunction to restore the wall to its former condition, and damages.

NORTH, J., held that, assuming the plaintiff's land to be subject to a provision similar to that contained in the conveyance to Willshire, and that the wall in question was a party wall within the meaning of it, the wall was not vested in the defendant, and the plaintiffs were entitled to make what use they pleased of it, subject to the right of the defendant to use it as a party wall by placing a lean-to against it, or fixing into it a support for a door. He therefore granted the injunction claimed by the plaintiffs.—COUNSEL, *Everitt*, Q.C., and *E. Ford; J. G. Wood* and *T. Willes Chitty*. SOLICITORS, *J. J. Harlow; Harvey & Capron*.

BROOKING *v.* MAUDSLAY, SON, & FIELD—Stirling, J., 21st March.

POLICY OF MARINE INSURANCE—ACTION BY UNDERWRITERS TO RESTRAIN PROCEEDINGS ON POLICY.

A question arose in this case whether a plaintiff could obtain an injunction to restrain a defendant from bringing an action against him on the ground that he had a good defence to such an action. The present action was brought by the plaintiff on behalf of himself and all other underwriters on a policy of insurance dated in February, 1884, on machinery carried by the steamship *Elephant* on a voyage from London to Portsmouth, against the insurers, the defendants. By the re-amended statement of claim the plaintiff asked a declaration that the said policy was void, and that it might be delivered up to be cancelled; or, alternatively, a declaration that the policy was not binding on the plaintiff and others on whose behalf he sued, and that they and he were discharged from all liability for loss on the voyage; and an injunction restraining the defendants from taking any proceedings on the policy. At the trial it was admitted by counsel for the plaintiffs that the policy was not void, and that judgment for cancellation could not be given. They insisted, however, that they were entitled to relief in accordance with the alternative prayer in the statement of claim. The defendants, on the other hand, admitted the unseaworthiness of *The Elephant*, and that it constituted a good defence to the action at law on the policy, but they denied the right of the plaintiffs to the relief claimed by them or any other relief. This question formed the main subject of argument.

STIRLING, J., said his decision depended upon the dry and technical, though not unimportant, question whether, regard being had to the rules which governed the procedure of the court, the plaintiffs were entitled to the relief for which they asked at the bar. The case stood thus. The defendants were entitled to the benefit of a policy of insurance on which they might sue at law. The plaintiffs alleged, and the defendants admitted by the pleadings, that the plaintiffs had a valid defence to any action which might be brought at law on the policy. The defendants said that they had not threatened legal proceedings, but they had declined to give an undertaking not to take any, and they abstained from stating whether it was their intention to take proceedings or not. Under those circumstances, could the underwriters bring defendants before a court of equity and obtain a declaration and injunction according to the second alternative in the statement of claim? If the argument on behalf of the plaintiffs was well founded, any person liable to have a claim made against him at law, and having a good defence to it, might bring the matter before a court of equity in the same way as the present plaintiff did. Such a right appeared to be negatived by the words of Lord Campbell, C., in *Cooper* v. *Joel* (1 De G. F. & J. 240, 8 W. R. Ch. Dig. 22). He said, at p. 245:—"If that was the rule, hardly any dispute could arise upon a con-

tract"—or indeed upon any legal right—"which might not be drawn into a court of equity." In his lordship's opinion no such rule existed. The action would, therefore, be dismissed, with costs.—COUNSEL, *Sir Henry James*, Q.C., *Graham Hastings*, Q.C., *Gorell Barnes*, Q.C., and *Hurst*; *Sir R. E. Webster*, A.G., *Byrne*, Q.C., and *Bray*. SOLICITORS, *Bubb & Johnson*; *Hopgood, Foster, & Dowson*.

BANKRUPTCY CASES.

Ex parte HYDE, *Re* CONNAN—C. A. No. 1, 22nd March.

BANKRUPTCY NOTICE—"FINAL JUDGMENT"—STAY OF EXECUTION—GARNISHEE ORDER ABSOLUTE BY CREDITOR OF JUDGMENT CREDITOR—BANKRUPTCY ACT, 1883, s. 4, SUB-SECTION 1 (*g*)—R. S. C., 1883, XLII., 22, 23.

The question in this case was whether a creditor, who had obtained a final judgment against his debtor, was entitled to serve a bankruptcy notice on the debtor during the subsistence of a garnishee order absolute, which a judgment creditor of the original judgment creditor had served on the original judgment debtor, the debt in respect of which the garnishee order was obtained having been, in fact, satisfied, though the garnishee order had not been discharged. Section 4 of the Bankruptcy Act, 1883, provides, by sub-section 1, that, "a debtor commits an act of bankruptcy" when (*inter alia*) (*g*) "a creditor has obtained a final judgment against him for any amount, and, execution thereon not having been stayed," has served on him a bankruptcy notice requiring him to pay the judgment debt, and he does not within seven days either comply with the requirements of the notice, or satisfy the court that he has a counter-claim, &c. By rule 22 of order 42 of the R. S. C., 1883, "as between the original parties to a judgment or order, execution may issue at any time within six years from the recovery of the judgment or the date of the order." And by rule 23, "in the following cases—viz., (*inter alia*) (*a*) where six years have elapsed since the judgment or the date of the order, or any change has taken place, by death or otherwise, in the parties entitled or liable to execution—the party alleging himself to be entitled to execution may apply to the court or a judge for leave to issue execution accordingly; and such court or judge may, if satisfied that the party so applying is entitled to issue execution, make an order to that effect." In the present case, on the 28th of January, 1887, Hyde obtained a final judgment against Connan for £70 9s. 8d. The judgment was not satisfied, and on the 27th of July, 1887, Making, a judgment creditor of Hyde for £100, served on Connan a garnishee order *nisi*, attaching the judgment debt of £70 9s. 8d. due from him to Hyde. On the 4th of August, 1887, the garnishee order was made absolute, the effect of the order absolute being that Connan was ordered forthwith to pay the £70 9s. 8d. to Making, or that, in default thereof, execution might issue for the same. No part of the judgment debt having been paid by Connan, either to Making or to Hyde, Hyde, on the 15th December, 1887, served on Connan a bankruptcy notice in respect of that debt. At the same time Hyde's solicitors sent a letter to Connan, informing him that the garnishee order had been discharged by payment, and that therefore the amount of the judgment debt was properly payable to Hyde. No evidence, however, of the truth of this statement was furnished by the solicitors to Connan, and the garnishee orders were, in fact, still subsisting, they not having been discharged by any order of the court. Connan did not comply with the notice, and Hyde presented a bankruptcy petition against him, founded on his non-compliance with the notice as an act of bankruptcy. On the hearing of the petition evidence was adduced which satisfied the registrar that, before the bankruptcy notice was served, Hyde had paid the debt due from him to Making, and he held that Hyde was therefore entitled to serve the bankruptcy notice; and the registrar made a receiving order against Connan.

THE COURT (LORD ESHER, M.R., and FRY and LOPES, L.JJ.) held that Hyde was not entitled to serve the bankruptcy notice, and they discharged the receiving order. FRY, L.J., said that the garnishee order absolute gave Making the right to issue execution upon the judgment against Connan, and operated as a stay of the right to issue execution so far as Hyde was concerned. That order had not been discharged, though Hyde might have had a right to procure the discharge of it. But, if he had the right, it was his duty either to apply to the court, under rule 23 of order 42, for leave to issue execution upon his judgment, if the rule applied to such a case, or to apply to the court under its general jurisdiction to discharge the garnishee order. As matters stood, during the whole of the seven days of the pendency of the bankruptcy notice, Making might have issued execution against Connan, who would have had no answer to it, and Connan could safely have paid the judgment debt to Making. At the time when the bankruptcy notice was served, execution was stayed upon the final judgment so far as Hyde was concerned, and he was, therefore, not entitled under sub-section 1 (*g*) to serve the notice. Lord ESHER, M.R., and LOPES, L.J., concurred.—COUNSEL, *S. Lynch* and *Francis Watt*; *Herbert Reed*. SOLICITORS, *George Johnson*; *F. A. Foster & Co.*

Ex parte NORTON, *Re* MANSEL—C. A. No. 1, 17th March.

COURT OF BANKRUPTCY—JURISDICTION—DISCRETION—MONEY DEMAND BY TRUSTEE—BANKRUPTCY ACT, 1869, s. 72—BANKRUPTCY ACT, 1883, s. 102.

The question in this case was whether the Court of Bankruptcy ought, in a liquidation under the Bankruptcy Act, 1869, to exercise the jurisdiction given to it by section 72 of that Act, to try a money demand made by the trustee in the liquidation against a person who was alleged to be indebted to the debtor's estate. The question is of importance, because section 102 of the Bankruptcy Act, 1883, gives jurisdiction to the Court of Bankruptcy in words identical with those of section 72 of the Act of 1869. In the present case the liquidation commenced in 1883. The trustee applied to the court in 1888 for an order that Charles Norton might be ordered to pay to him the sum of £3,342 by his (Norton's) account shewn to be wrongfully withheld from, and to be payable to, the trustee. Norton had been solicitor to the debtor. He had also been executor to the debtor's father, receiver of the rents of the debtor's estates, and receiver under some mortgages executed by him. Norton was also executor to one of the mortgagees. In 1884 Norton tendered a proof in the liquidation for £8,498, as due from the debtor to him on a balance of account, and in support of his claim he furnished the trustee with accounts. The trustee now alleged that those accounts shewed that Norton had charged the debtor twice over with sums amounting to £3,342. Norton, in 1887, desired to withdraw his proof, but was not allowed to do so, and it was afterwards expunged on the application of the trustee. While the proof was on the file, Norton, in the character of a creditor, endeavoured to obtain the removal of the trustee. Norton has also on several occasions been examined under section 96 of the Bankruptcy Act, 1869. When the trustee's application came on to be heard, Norton objected that it was a mere money demand by the trustee not arising out of the liquidation, and as to which the trustee had no higher title than the debtor himself, and that a series of cases, beginning with *Ex parte Dickin* (8 Ch. D. 377) and ending with *Ex parte Reynolds* (15 Q. B. D. 169) had laid it down that in such a case the Court of Bankruptcy ought not to exercise the extraordinary jurisdiction conferred upon it by section 72, but ought to leave the matter to be tried in an action in the High Court. Mr. Registrar Hazlitt was of opinion "that it was expedient and necessary to hear and decide the motion for the purpose of doing complete justice and making a complete distribution of the property," and he decided to proceed with the motion himself.

THE COURT (Lord ESHER, M.R., and FRY and LOPES, L.JJ.) held that the registrar had exercised his judicial discretion rightly, and affirmed his decision. Lord ESHER, M.R., said that it had been argued that the Court of Bankruptcy had no jurisdiction in the matter, and that, if it had, the registrar ought to have exercised his discretion by refusing to entertain the question and directing it to be tried in the High Court. The claim was a money demand by the trustee against Norton, a claim for money alleged to belong to the debtor's estate. The question of jurisdiction was one of great importance, not only with regard to the past, but in relation to the present and the future, because the words of section 102 of the Bankruptcy Act, 1883, were the same as those of section 72 of the Bankruptcy Act, 1869. His lordship remained of the opinion, which he had expressed on several former occasions, that such a question was clearly within the jurisdiction of the Court of Bankruptcy under section 72. The question was clearly one "of law or fact arising in a case of bankruptcy coming within the cognizance" of the Court of Bankruptcy, and, if it went to be tried in the High Court, it would do so because it was sent there by the Court of Bankruptcy. The point was really decided in *Halliday* v. *Harris* (9 C. P. 668), in which the Court of Common Pleas was asked to prohibit the Court of Bankruptcy from exercising jurisdiction under section 72, and the court said that the question ought to have been raised by way of appeal, not by an application for a prohibition. If the court had thought that the matter was not within the jurisdiction of the Court of Bankruptcy, it would have been bound to interfere by prohibition. The demand of the trustee against Norton was a money demand, and if Norton had had nothing to do with the bankruptcy previously, his lordship should have been clearly of opinion, in conformity with a long line of cases which had been cited, beginning with *Ex parte Dickins* (7 Ch. D. 377), that the discretion of the court ought to have been exercised by sending the question to be tried in the High Court. His lordship did not intend to derogate in the slightest degree from the authority of those cases, but they shewed that the matter was one of discretion, not of jurisdiction. But in the present case the circumstances were exceptional. Norton was not a person "outside" the bankruptcy—*i.e.*, a person who had had nothing to do with the bankruptcy before this demand was made on him. He came into the bankruptcy to enforce a claim of his own against the estate, and brought in a complicated account in order to substantiate his claim. It was true that he afterwards desired to withdraw his claim, but he had gone so far that the court would not allow him to do so, and expunged the proof. Norton also came into the bankruptcy and exercised powers which the Act gave him as a creditor. The present demand of the trustee arose out of the accounts which Norton had himself produced. He could not be treated as an outsider; he had brought himself within the bankruptcy, and therefore the case was entirely distinguishable from those which had been cited. The case was a very complicated one, and if it was sent to be tried in the Queen's Bench Division, it would certainly be referred to an arbitrator or a referee. If it was sent to the Chancery Division, an inquiry would certainly be directed by the chief clerk. The very same inquiry, which the registrar would have to make in the Court of Bankruptcy, would have to be made either by an arbitrator or a referee, or by the chief clerk. In his lordship's opinion the registrar had exercised his discretion rightly. It might be, in the course of the inquiry, the registrar might think it desirable that some point arising should be tried in the High Court; if so, there was nothing in the present decision to prevent the registrar from sending it to be so tried. FRY, L.J., concurred. He thought that section 72 gave unlimited jurisdiction to the Court of Bankruptcy, bounded only by the discretion of the judge. This view had been taken in numerous cases, such as *Ex parte Dickin* and *Ex parte Swinbanks* (11 Ch. D. 525) And the cases had laid down this rule for the exercise of the discretion—*primâ facie*, when the matter was one which would properly, but for the bankruptcy, be the subject of litigation in the Queen's Bench Division, then, in the absence of special circumstances, the Court of Bankruptcy would leave it to be dealt with by the Queen's Bench Division; and when the matter was one which would properly be the

subject of litigation in the Chancery Division, the Court of Bankruptcy would, in the absence of special circumstances, leave it to be dealt with by the Chancery Division. If the matter was properly suitable for the Court of Bankruptcy, that court would assume jurisdiction. But, even in the latter class of cases, if a question of character was involved, and a large amount was at stake, the Court of Bankruptcy would (having regard, also, to the fact that in one case there would be a right of appeal to the House of Lords, while in the other there would not) reverse the *primâ facie* rule and send the case for trial by the High Court. So, on the other hand, under special circumstances, the Court of Bankruptcy would assume jurisdiction itself in cases which would naturally be tried in the High Court. In the present case there were special circumstances which made it expedient that the Court of Bankruptcy should deal with the matter, although it was a mere money demand. Among other reasons, it was the duty of the court to prevent the estate being wasted in litigation. It was with this object (among others) that such large powers were for the first time conferred on the Court of Bankruptcy by the Act of 1869. His lordship was clearly of opinion that the present question would be litigated at much less cost in the Court of Bankruptcy. LOPES, L.J., had felt some doubt, but he concurred in the decision because the circumstances were exceptional. If the demand had been a mere money one, unconnected with the liquidation, and the trustee had had no higher title than the debtor himself, his lordship would have felt bound by the cases cited to hold that the Court of Bankruptcy ought not to assume jurisdiction. But, under the circumstances, Norton could not be said to be a stranger to the bankruptcy. He had himself invited the jurisdiction of the Court of Bankruptcy. THE COURT refused to give leave to appeal to the House of Lords.—COUNSEL, *Sir R. E. Webster*, A.G., *R. Vaughan Williams*, and *Levett*; *Bigham*, Q.C., and *Henry Kisch*. SOLICITORS, *Ellis, Munday, & Bartrum*; *Beyfus & Beyfus*.

Re JOHN BAKER.

BANKRUPTCY RULES, 1886, R. ~~103~~ 112

[We have been favoured with a note of the following decision:—]

This was a debtor's appeal to the Divisional Court from a receiving order made against him in the Barnstaple County Court, which appeal was dismissed on the 6th of December last by Cave and A. L. Smith, JJ., who ordered that the respondent's (the petitioning creditor's) costs should be paid out of the £20 deposited by the debtor as security for the costs of the appeal, and any balance over that amount to be paid out of the estate. The respondent's costs were taxed at £25 odd, and before giving out the allocatur the master required a certificate from the official receiver as to the amount of the assets. This was given, shewing the estate to be under £300, and therefore rule 103 of the Bankruptcy Rules, 1886, became applicable. The officials at the taxing office then stated their intention of making that rule applicable to the whole of the bill, as has been their custom heretofore. The respondent's solicitors objected, and contended that rule ~~103~~ 112 only applies, and that the lower scale of costs is applicable only, to the portion of the costs payable out of the estate, and not to such amount of costs as was covered by the deposit to secure the costs of the appeal.

Master HIGGINS, after having taken time to consider the point, ruled in favour of this contention, and the allocatur has been accordingly given for £23.—Solicitors for the respondent, *Church, Rendell, & Co.*

CASES AFFECTING SOLICITORS.

Re ISAAC NEWTON EDWARDS (a Solicitor), *Ex parte* HOPKINS.

This was a motion to strike the solicitor off the rolls. Counsel said that in September last the solicitor was instructed by Mr. Hopkins to sell certain property in Hertfordshire. The solicitor employed a firm of auctioneers to sell. The property was sold, and in October the auctioneers paid over to the solicitor the purchase-money, which, after deducting charges, amounted to £3,554. The conveyance was executed, but the money had not been paid over to Mr. Hopkins. Repeated applications for payment had been made, and repeated promises had been given to pay. The solicitor had sent to Mr. Hopkins certain deeds, which he offered as security for the money, but which turned out to belong to his wife's trustees. The solicitor did not now appear, and the affidavits in support of the application had not been answered.

MANISTY, J.—Upon the affidavits unanswered this is an exceedingly bad case, appropriating this large sum of money, £3,800, which might, I suppose, be reduced to £3,554. Mr. Hopkins appears to have had great confidence in the solicitor. He signed the deeds, he returned them, and he authorized the solicitor to receive the money. That was in the month of September of last year, and from the letters of the solicitor it is quite clear he appropriated that money to his own use; and I am sorry to say he sent to Mr. Hopkins deeds in which he had no interest—deeds relating to property of his wife. That is a sort of aggravation of what I cannot call less than the offence, and is a very sad matter indeed. This gentleman has been in Hertfordshire for many years. He holds valuable and responsible appointments, and to receive this large sum of money and appropriate it to his own use is of itself a very serious offence. Of course, it may be that the solicitor, owing to some cause or another, is not here to answer the charge. We have an affidavit of the service of the notice, and, if he absents himself, he has only himself to blame for the consequence of being struck off the rolls. There is no mitigating circumstance that I can see in this case. Of course, as to whether there has been any oversight on his part, or anything to shew he has been taken by surprise, or has been guilty of some omission which he can rectify, we have nothing to do with at present. I am afraid it is necessary to name the gentleman. The order must be that Isaac Newton Edwards' name be struck off the roll of solicitors. MATHEW, J.—I am of the same opinion.—COUNSEL, *J. L. Walton*.

LAW SOCIETIES.

LAW ASSOCIATION.

At a meeting of the directors, held at the Hall of the Incorporated Law Society, on Thursday, the 5th inst., the following being present—viz, Messrs. John Boodle (chairman), Burt, Collisson, Doyle, Hedger, Hine, Haycock, Sawtell, Sidney Smith, Walmisley, and Arthur Carpenter (secretary)—the ordinary general business was transacted.

LAW STUDENTS' JOURNAL.

THE EASTER BAR EXAMINATIONS.

Candidates intending to enter for the April final would not spend an hour unprofitably in perusing the questions recently set at the Easter bar general.

REAL AND PERSONAL PROPERTY.—The paper consists of fair and straightforward questions out of the prescribed text-books, some, however, of an elementary character. No doubt Q. 1, "Explain the rule that rent-charges and rights of common appurtenant should be regarded as being 'against common right,'" &c., would give as much trouble as any. Two of the questions would have figured more appropriately in a paper on common law—viz., Q. 3, "In what different ways may a corporation be dissolved?" and Q. 8, "In what different ways may a banker's authority to pay his customer's cheque be determined?" It is rather hard to discover much real and personal property in such questions, unless the expressions are coined to cover the whole field of law. The answers thereto are to be found in Goodeve's Personal Property, but they certainly look inelegant under this head.

COMMON LAW.—This branch of the examination has been recently stiffened by the addition of Smith's Landlord and Tenant to Broom's Commentaries. The questions were of an ordinary character, and may be thus classified: three on crimes, two on torts, two on landlord and tenant, two on contracts, both out of the same chapter, "contracts generally," and three in the introductory part of the work. We consider the paper does not fairly test the student on the law of contracts; and apparently it is very "paying" to get up the last one hundred pages of Broom dealing with criminal law.

EQUITY.—The paper set was one which would be very easy for a fairly read student to pass on, although difficult for even an experienced equity lawyer to completely "floor." Two of the questions on trusts were difficult, although a candidate who had read through the headnotes of Underhill on Trusts would doubtless satisfy the examiner by his answers thereto. The questions on partnership go, as they usually do, a little way outside Pollock on Partnership, the book generally read by bar students, but the questions on specific performance were easy.

The remaining paper, in Roman Law, was one in which no average student fairly familiar with Sandar's Justinian, or even Hunter's Introduction to Roman Law, could possibly fail.

UNITED LAW SOCIETY.—March 26.—The subject for discussion was, "That Lord Halsbury's Land Transfer Bill ought to be rejected." The following spoke for the motion:—Messrs. Kains-Jackson, Coveney, Vidler, Chapple, Sherrington, Voules, Lee, Nash, Gilbert, Greenhalgh, and Marcus. Mr. Moyle opposed the motion *pro formâ*. On the motion being put to the House it was carried *nem. con.*

LEGAL NEWS

OBITUARY.

Sir CHARLES PACKER, late Chief Justice of Barbadoes, died there on the 21st ult. Sir C. Packer was the third son of Mr. John Colling Packer, of Barbadoes, and was born in 1816. He was educated at Trinity College, Cambridge, where he graduated as a junior optime in 1839, and he was called to the bar at the Inner Temple in Hilary Term, 1841. He was for many years a member of the General Assembly of Barbadoes, and he was successively Escheator-General and Speaker of the General Assembly. He became Solicitor-General in 1847, Attorney-General in 1859, and a member of the Legislative Council in 1868. In 1874 he was appointed Chief Justice of Barbadoes, and he was also Vice-Chancellor and Judge of the Vice-Admiralty Court. He received the honour of knighthood in 1879, and he retired from the bench about two years ago. Sir C. Packer was married in 1841 to the daughter of Mr. James Ellis.

MR. JOHN LOXDALE WARREN, solicitor, late of Market Drayton, died at Morville Hall, Bridgnorth, on the 15th ult. Mr. Warren was born in 1798. He was educated at Rugby. He was admitted a solicitor about the year 1820, and he had, for over thirty years,

an extensive practice at Market Drayton. He was clerk to the county magistrates of that place, and he was the first registrar of the Market Drayton County Court (Circuit No. 26). He retired from practice in 1852, and he afterwards became a magistrate for Shropshire and Staffordshire. He was also a member of the Bridgnorth Board of Guardians. Mr. Warren was buried at Morville on the 21st inst. He was married in 1830 to the daughter of Mr. Richard Warren.

Mr. GEORGE BROWN, solicitor (of the firm of Brown & Elmhirst), of York, died on the 17th ult. from paralysis. Mr. Brown was born in 1828. He served his articles with the late Mr. Henry Newton, of York. He was admitted a solicitor in 1861, when he became a member of the firm of Newton, Robinson, & Brown, who were then solicitors to the North-Eastern Railway Co. More recently he was associated with Mr. Charles Ernest Elmhirst. Mr. Brown was a magistrate for the city of York, and he had been for many years connected with the corporation. He was elected a town councillor in 1865, and an alderman in 1874, and he was Lord Mayor of York for 1878-9. He was a director of the York United Gaslight Co. Mr. Brown was buried on the 21st inst.

Sir ROBERT WISDOM, K.C.M.G., Q.C., late Attorney-General of New South Wales, died at Sydney about a fortnight ago. Sir R. Wisdom was born in 1830. He was called to the bar in New South Wales in 1861. He was successively gold commissioner and public prosecutor, and he entered the Legisative Assembly in 1859. He was for four years Chairman of Committees, and he held the office of Attorney-General from 1879 till 1883. He was a Queen's Counsel for the colony, and he was created a Knight Commander of the Order of St. Michael and St. George about a year ago, and he attended the recent Colonial Conference as delegate from the colony of New South Wales.

Mr. THOMAS HENRY CHUBB, solicitor, of Malmesbury, died on the 2nd inst. Mr. Chubb was born in 1814. He was admitted a solicitor in 1848, and he had since conducted a large practice at Malmesbury, where he held several important appointments. He was registrar of the Malmesbury County Court (Circuit No. 53), deputy high steward of the borough of Malmesbury, clerk to the Deputy-Lieutenancy for the Malmesbury Division, clerk to the Commissioners of Taxes, clerk to the Malmesbury Board of Guardians, Assessment Committee, School Attendance Committee, and Rural Sanitary Authority, superintendent registrar and clerk to the Malmesbury Highway Board. He was a perpetual commissioner for Wiltshire and Gloucestershire. He was at the time of his death in partnership with Mr. Montague Henry Chubb, who is town clerk of Malmesbury and clerk to the Malmesbury Burial Board, the Brinkworth Burial Board, and the Brinkworth School Board. Mr. Chubb was a magistrate for the borough of Malmesbury.

Sir CHRISTOPHER RAWLINSON, Kt., formerly Chief Justice of Madras, died at 33, Eaton-square, on the 29th ult., in his eighty-second year. Sir C. Rawlinson was the son of Mr. John Rawlinson, and was born in 1806. He was educated at the Charterhouse and at Trinity College, Cambridge. He was called to the bar at the Middle Temple in Michaelmas Term, 1831, and he formerly practised on the Western Circuit. He was recorder of the borough of Portsmouth from 1840 till 1847, when he became recorder of Prince of Wales's Island, Singapore, and Malacca. He received the honour of knighthood in 1849, and in the following year he became Chief Justice of the Supreme Court of Judicature at Madras. Sir C. Rawlinson retired on a pension in 1859. He was married in 1847 to the youngest daughter of Mr. Alexander Radclyffe Sidebottom.

Mr. GEORGE PARRY, solicitor, of Pembroke Dock and Neyland, died on the 27th ult. in his eighty-first year. Mr. Parry was born in 1807. He was admitted a solicitor in 1832. He formerly carried on business at Haverfordwest, but during the later years of his life he had practised at Pembroke Dock and Neyland. He acted as local solicitor to the Admiralty, and he was for many years deputy-registrar of the Pembroke Dock County Court (Circuit No. 31). Mr. Parry was buried on the 31st ult.

APPOINTMENTS.

Mr. ARTHUR WHITEHEAD, solicitor, of Salisbury, has been appointed Secretary to the Salisbury Gas Co. Mr. Whitehead was admitted a solicitor in 1883.

Mr. RICHARD HARGRAVES GREENWOOD, solicitor (of the firm of Arnold & Greenwood), of Kendal, has been appointed Clerk to the Borough and County Magistrates at Kendal, in succession to Mr. John Bolton, who has been appointed clerk of the peace for Westmoreland. Mr. Greenwood was admitted a solicitor in 1876.

Mr. CHARLES EDWARD LILLEY, solicitor (of the firm of Piper & Lilley), of Ledbury and Atherstone, has been appointed by the High Sheriff of Herefordshire (Mr. James Charles Archibald Hewitt) to be Under-Sheriff of that county for the ensuing year. Mr. Lilley was admitted a solicitor in 1880. He is in partnership with Mr. George Harry Piper, the registrar of the Ledbury County Court.

Mr. DAVID RANDALL, solicitor, of Llanelly, who has been elected M.P. for the Gower Division of Glamorganshire in the Liberal interest, was admitted a solicitor in 1877.

The Right Hon. WILLIAM THACKERAY MARRIOTT, Q.C., M.P., has received the honour of Knighthood. Sir W. Marriott is the fifth son of Mr. Christopher Marriott, of Crumpsall, Manchester. He was born in 1834, and he was educated at St John's College, Cambridge. He was called to the bar at Lincoln's-inn in Hilary Term, 1864, and he formerly practised on the South-Eastern Circuit. He became a Queen's Counsel in 1877. In 1880 he was elected M.P. for Brighton in the Liberal interest. In 1884 he resigned his seat, but was re-elected as a Conservative. He was Judge Advocate General from July, 1885, till January, 1886, and he was reappointed in the following July. Sir W. Marriott is a bencher of Lincoln's-inn. He was sworn in as a privy councillor in 1885.

Mr. WALTER GREG, solicitor (of the firm of Cunliffe, Leaf, & Greg), of Manchester, has been appointed by the High Sheriff of Lancashire (Mr. Oliver Heywood) to be Under-Sheriff of that county for the ensuing year. Mr. Greg was admitted a solicitor in 1875.

Mr. JOHN CHARLES HUGHES, solicitor, of Dolgelly and Barmouth, has been appointed by the High Sheriff of Merionethshire (Mr. Griffith Williams) to be Under-Sheriff of that county for the ensuing year. Mr. Hughes was admitted a solicitor in 1875.

Mr. JOHN CONGREVE, solicitor, of Cambridge, has been appointed Clerk to the Cambridge Board of Guardians, Assessment Committee, School Attendance Committee, and Rural Sanitary Authority. Mr. Congreve was admitted a solicitor in 1882.

Mr. JOHN SEWELL, solicitor, of Carlisle, has been appointed a Commissioner to administer Oaths in the Supreme Court of Judicature.

Mr. EDWARD ARCHDALL FFOOKS, solicitor, of Sherborne, has been appointed by the High Sheriff of Dorsetshire (Mr. George Troyte Bullock) to be Under-Sheriff of that county for the ensuing year. Mr. Ffooks was admitted a solicitor in 1882.

Mr. BENJAMIN ADDINGTON ADAM, solicitor, of Oakham, has been appointed by the High Sheriff of Rutlandshire (Mr. Robert Neill) to be Under-Sheriff of that county for the ensuing year. Mr. Adam was admitted a solicitor in 1872.

Mr. GEORGE SILLS, barrister, has been appointed Recorder of the City of Lincoln in succession to Mr. Horace Smith, who has been appointed a police magistrate for the metropolis. Mr. Sills is the second son of Mr. William Sills, of Casthorpe, Lincolnshire, and was born in 1832. He was educated at St. John's College, Cambridge. He was called to the bar at Lincoln's-inn in Hilary Term, 1858, and he practises on the Midland Circuit and at the Leicestershire and Northamptonshire Sessions. Mr. Sills has been for several years a revising barrister.

Mr. EDWARD WAUGH, solicitor, late of Cockermouth, has been appointed a Magistrate for the County of Cumberland. Mr. Waugh is the son of Mr. John Lamb Waugh, of Irthington, Cumberland, and was born in 1816. He was admitted a solicitor about the year 1838, and he formerly practised at Cockermouth in partnership with Mr. Edward Lamb Waugh, and with Mr. Edward Musgrave. Mr. Waugh was for several years registrar of the Cockermouth County Court, and he was M.P. for Cockermouth in the Liberal interest from 1880 till 1885.

COURT PAPERS.

SUPREME COURT OF JUDICATURE.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Appeal Court No. 1.	Appeal Court No. 2.	Mr. Justice Kay.	Mr. Justice Chitty.
Mon., April 9	Mr. Lavie	Mr. Pemberton	Mr. Jackson	Mr. Koe
Tuesday ... 10	Pugh	Ward	Carrington	Clowes
Wednesday 11	Leach	Pemberton	Jackson	Koe
Thursday.. 12	Beal	Ward	Carrington	Clowes
Friday 13	Godfrey	Pemberton	Jackson	Koe
Saturday... 14	Rolt	Ward	Carrington	Clowes

	Mr. Justice North.	Mr. Justice Stirling.	Mr. Justice Kekewich.
Monday, April 9	Mr. Beal	Mr. Rolt	Mr. Pugh
Tuesday 10	Leach	Godfrey	Lavie
Wednesday..... 11	Beal	Rolt	Pugh
Thursday..... 12	Leach	Godfrey	Lavie
Friday 13	Beal	Rolt	Pugh
Saturday 14	Leach	Godfrey	Lavie

SUPREME COURT OF JUDICATURE.

EASTER SITTINGS, 1888.

COURT OF APPEAL.

Appeal Court, I.

Final and interlocutory appeals from the Queen's Bench Division, the Probate, Divorce, and Admiralty Division (Admiralty), and the Queen's Bench Division Sitting in Bankruptcy.

Tues., Apr...10	App. mots. ex pte—org. mots—and apps from ords made on interlocutory mots
Wednesday 11	Interlocutory apps continued
Thurs, ...12	Apps from the Q.B. Final List
Friday 13	Bkcy apps & apps from Q B Final List if necessary
Sat., ...14	
Mon. 16	Apps from the Q.B. Final List
Tuesday ..17	
Wednesday 18	App. mots. ex pte—org. mots—and apps. from ords made on interlocutory mots & also apps. from the final list if required.
Thursday ..19	Apps from Q B final list
Friday 20	Bkcy apps & apps from Q B Final List if necessary
Saturday ..21	Apps from Q B Final List
Monday....23	Admiralty apps with Assessors
Tuesday ...24	
Wednesday 25	App. mots. ex pte.—orgl. mots.—and apps. from ords made on interlocutory mots and also apps from the final list if required.
Thursday ..26	Apps from the Q.B. Final List
Friday 27	Bkcy apps and apps from Q B Final List if necessary

Satday, ...28
Monday ... 30
Tues.. May...1 — Apps from Q B final list

Wed.....2 — App. motns. ex pte.—orgl. mots.—and apps. from ords made on interlocutory motns and also appe. from final list if required
Thurs. .... 3...Apps from Q B Final List
Friday, ... 4 — Bkcy apps and apps from Q B final list if necessary
Saturday .. 5
Monday ..... 7 — Apps from Q B final list
Tuesday..... 8

Wednesday 9 — App. mots. ex pte—orgl. mots—and apps from ords made on interlocutory mots & also apps. from final list if required
Thursday ..10..Apps from Q B final list
Friday .... 11 — Bkcy apps and apps from Q B final list if necessary
Saturday ..12
Monday ...14 — Apps from Q B final list
Tuesdy.....15

Wednesday 16 — App. motns. ex pte—Orgl. motns.—and apps.from ords made on interlocutory mtns, and also apps from final list if required.
Thursdy....17..Apps from Q B final list
Friday ....18 — Bkcy apps and apps from Q B final list if necessary

N.B.—Admiralty Appeals, with assessors, are taken in Appeal Court I. on specially appointed days, which for the present Sittings will be Monday, April 23, and following days.

Appeal Court, II.

Final and interlocutory appeals from the Chancery, and Probate, Divorce, and Admiralty Divisions (Probate and Divorce), and the County Palatine and Stannaries Courts.

Tues., Apr...10 — App. motns. ex pte—orgl motns — apps. from ords made on interlocutory mots (sep list) and apps from general list if required.
Wednesday 11 — Apps from the Chancery General List
Thursday ...12 — County Palatine Apps, and if necessary apps from the Chan Gen List
Friday 13
Saturdy.....14 — Apps from the Chancery
Monday .....16 — General List
Tuesday ...17

Wednesday 18 — App mtns ex pte—Original mtns—apps from ords made on Interlocutory mtns (sep list), and apps from gen list if required
Thursday ...19
Friday 20
Saturday ..21 — Apps from Chan gen list
Monday.....23
Tues. 24

Wednesday 25 — App mtns ex pte—original motions—apps from orders made on interlocutory mtns (sep list), and apps from general list if required
Thursday ..26
Friday 27
Saturday ...28 — Apps from Chan gen list
Mon., ...30
Tues.,May... 1

Wedsdy..... 2 — App. motns. ex pte—orgl. motns — apps. from ords made on interlocutory mots (sep list), and apps from general list if required
Thurs. ..... 3 — County Palatine Apps, and if necessary apps from Chan gen list
Friday 4
Saturdy.... 5 — Apps from the Chancery
Monday..... 7 — General List
Tuesdy 8

Wednesday 9 — App mtns ex pte—original mtns—appeals from orders made on interlocutory mtns (sep list) & apps from gen list if required
Thursday ...10
Friday ... 11 — Apps from the Chancery
Saturday ..12 — General List
Mon. 14
Tuesday.....15

Wednesday 16 — App mtns ex pte—original mtns—appeals from orders made on interlocutory mtns (sep list), and apps from gen list if required
Thursday ..17
Friday ....18 — Apps from Chan gen list

N.B.—Lunacy Petitions (if any) are taken in Appeal Court II. on every Monday at Eleven until further notice.

HIGH COURT OF JUSTICE.

CHANCERY DIVISION.

Chancery Court, I.

MR. JUSTICE KAY.

Tues.,Apr...10...Mots., adj. sums, & gen pa
Wed. 11
Thursday ..12 — General paper
Friday .....13...Motns adj sums, & gen. pa
Saturday ..14 — Pets., sht causes, adj sums, & gen. pa
Mon.,.....16
Tues. 17
Wednesday 18 — General paper
Thursday ...19
Friday, ...20...Mts, adj sms & gen pa.
Saturday ..21 — Pets., sht. caus., adj sums, & gen. pa.
Monday 23
Tues. 24
Wed. .....25 — General paper
Thurs 26
Friday ... 27..Motns. adj sms, & gen. pa.
Satrdy ....28 — Pets, sht. caus, adj. sumns, & gen pa
Monday ..30
Tues., May 1
Wed ..... 2 — General paper.
Thurs. 3
Friday.... 4...Motns. adj. sums. & gen pa
Saturday ... 5 — Pets., sht. caus., adj sums. & gen. pa
Monday.... 7
Tuesday.... 8
Wednesday 9 — General paper.
Thursday ..10
Friday .....11...Motns, adj sums, & gen. pa.
Saturday ..12 — Pets., sht. caus., adj. sums. & gen pa
Monday.....14
Tuesday.....15
Wednesday 16 — General paper
Thursday ..17
Fr day ....18...Motions

Any cause intended to be heard as a short cause must be so marked in the cause book at least one clear day before the same can be put in the paper to be so heard, and the necessary papers must be left in court with the judge's officer the day before the cause is to be put into the paper.

Chancery Court, III.

MR. JUSTICE CHITTY.

Tues , Apr..10...Motns. & non wit list
Wednesday 11
Thursday... 12 — Non wit list
Friday.....13 — Mtns continued & non wit list
Saturday ..14 — Pets, sht. causes, Procedure sumns, opposed pets, & non wit list
Monday .....16...Fur cons and non wit list
Tuesday 17
Wednesday 18 — Non wit list
Thursday ...19
Friday .....20...Motions and non wits list
Saturday ...21 — Pets, sht. causes, opposed pets, Procedure sumns, & non wit list
Monday .....23...Fur cons and non wit list
Tuesday.....24
Wednesday 25 — Causes with wits
Thurs. 26
Friday, ...27...Mns and non wits list
Saturday ..28 — Pets, sht causes, Procedure sums, opposed pets, and non wit list
Monday .....30...Fur cons & non wit list
Tues.,May 1
Wed. ..... 2 — Causes with wits
Thursday ... 3
Friday ..... 4...Motns. & non wit list
Saturday .. 5 — Pets, sht. causes, opposed pets, Procedure sumns, & non wit list
Monday..... 7...Fur cons & non wits list
Tuesday..... 8
Wed., ... 9 — Causes with witnesses.
Thursday ..10
Friday .....11...Motions & non wit list
Saturday ..12 — Pets, sht. causes, procedure sums, opposed pets, & general paper
Mon. .....14...Fur cons & non wit list
Tuesdy 15
Wed, ...16 — Non wit list
Thurs, ...17
Friday, ...18 ..Motions and non wit list

Any cause intended to be heard as a short cause must be so marked in the cause book at least one clear day before the same can be put in the paper to be so heard, and the necessary papers must be left in court with the judge's officer the day before the cause is to be put into the paper.

Chancery Court, II.

MR. JUSTICE NORTH.

Tues., Apr...10... Motions & adj. sumns
Wed. .....11 — Fur cons and adj sums
Thursdy ... 12
Friday .....13...Motns. & adj. sums.
Saturday ..14...Sht. caus, pets., adj. sumns
Mon. 16
Tues .....17 — General paper
Wednesday 18
Thursday ..19
Friday .....20...Motns. & adj. sums.
Saturday... 21...Short caus, pets, adj sums
Monday ... 23
Tues., ...24 — General paper.
Wednesday 25
Thursday...26
Friday .....27...Mtns and adj sms
Saturday ...28...Sht. causes, pets, adj sums
Monday 30
Tues., May 1
Wed. ..... 2 — General paper.
Thursday ... 3
Friday, ... 4...Mtns, & adj sumns
Saturday .. 5...Sht. caus., ptns. adj. sumns
Mon., ... 7
Tuesdy,.... 8 — General paper.
Wednsday.. 9
Thursday ..10
Friday .....11...Mots. & adj. sumns
Sat., ...12...Sht caus, pts, & adj sms
Mond.....14
Tuesdy.....15 — General paper
Wednesday 16
Thur, ...17
Friday .....18 ..Motions

Any cause intended to be heard as a short cause must be so marked in the cause-book at least one clear day before the same can be put in the paper to be so heard, and the necessary papers must be left in court with the judge's clerk the day before the cause is to be put in the paper.

Lord Chancellor's Court.

MR. JUSTICE STIRLING.

Tues , Apr...10...Mtns. adj sums. & gen. pa.
Wed. .....11 — General paper.
Thurs. 12
Friday .....13...Mtns. adj sums, & gen. pa.
Sat .....14 — Short caus, pets, adj sums, & gen pa.
Monday.....16...Sitting in chambers
Tuesdy. 17
Wednesday 18 — General paper.
Thursday ..19
Friday .....20..Mts, adj sms and gen pa
Saturday ...21 — Sht caus, pts, adj sms, and gen pa
Mon., ...23...Sitting in chambers
Tuesday ...24
Wednesday 25 — General paper
Thursday ...26
Friday .....27..Mots. adj sums, & gen. pa.
Saturday ..28 — Sht. caus., pets., adj. sums. & gen. pa.
Monday.....30...Sitting in chambers
Tues., May 1
Wed. ..... 2 — General paper
Thursday .. 3
Friday, ... 4..Motns. adj sums, & gen. pa
Saturday .. 5 — Sht caus, pets, adj sums, & gen pa
Monday .... 7..Sitting in chambers
Tuesday..... 8
Wednesday 9 — General paper.
Thursday ...10
Friday .....11...Mtns, adj sums & gen pa
Saturday ..12 — Sht causes, pets, adj sums, & gen pa
Mon., ... 14...Sitting in chambers
Tues., ... 15
Wed., ...16 — General paper
Thursday ...17
Friday, ...18...Mtns, adj smns, and gen pa

Any cause intended to be heard as a short cause must be so marked in the cause book at least one clear day before the same can be put in the paper to be so heard, and the necessary papers, including minutes of the proposed judgment or order, must be left with the judge's clerk one clear day before the cause is to be put into the paper.

Chancery Court, IV.

MR. JUSTICE KEKEWICH.

Subject to arrangements for Interlocutory Business Actions for Trial will be taken on every day of the Sittings, from 10th April to 18th May, both inclusive

MOTIONS in Liverpool and Manchester Business will be heard every Saturday, and other Interlocutory Business from those District Registries will be taken on alternate Saturdays commencing with Manchester Business on Saturday April 14th.

Summonses in Chambers issued in the same Registries will be heard on Friday afternoons, Liverpool and Manchester Summonses being taken on alternate Fridays, commencing with Manchester SUMMONSES on Friday, April 13th.

On other days Actions transferred for Trial only will be taken in the order in the Cause List.

HIGH COURT OF JUSTICE—QUEEN'S BENCH DIVISION.

EASTER SITTINGS, 1888.

A. to F.—All applications by summons or otherwise in actions assigned to Master Butler are to be made returnable before him in his own room, No. 111, at 11.30 a.m. on Mondays, Wednesdays, and Fridays.

G. to N.—All applications by summons or otherwise in actions assigned to Master Kaye are to be made returnable before him in his own room, No. 181, at 11.30 a.m. on Mondays, Wednesdays, and Fridays.

All applications by summons or otherwise in actions assigned to Master Walton are to be made returnable before him in his own room, No. 174, at 11.30 a.m. on Mondays, Wednesdays, and Fridays.

The parties are to meet in the ante-room of masters' chambers, and the summonses will be inserted in the printed list for the day after the summonses to be heard before the master sitting in chambers, and will be called over by the attendant on the respective rooms for a first and second time at 11.30, and will be dealt with by the master in the same manner as if they were returnable at chambers. BY ORDER OF THE MASTERS.

MASTERS IN CHAMBERS.

EASTER SITTINGS, 1888.

A. to F., Mondays, Wednesdays, and Fridays, Master Johnson. Tuesdays, Thursdays, and Saturdays, Master Gordon.

G. to N., Mondays, Wednesdays, and Fridays, Master Hodgson. Tuesdays, Thursdays, and Saturdays, Master George Pollock.

O. to Z., Mondays, Wednesdays, and Fridays, Master Francis. Tuesdays, Thursdays, and Saturdays, Master Manley Smith.

WINDING UP NOTICES.

London Gazette.—FRIDAY, March 30.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

ASHLEY'S PATENT (MACHINE-MADE) BOTTLE CO, LIMITED.—Petn for winding up, presented March 29, directed to be heard before Chitty, J., on Saturday, April 14. Myers, South sq, Gray's inn, solor for petnr

EXPORT AGENCY CO., LIMITED.—Petn for winding up, presented March 23, directed to be heard before North, J., on Saturday, April 14. Webb & Templeton, Essex st, Strand, solors for the petnrs

FFORCHNEOL COLLIERY AND BRICK CO., LIMITED.—Stirling, J., has, by an order dated March 13, appointed William Milne, 3, Marsden st, Manchester, to be official liquidator

GILBERT & SPURRIER, LIMITED.—By an order made by Chitty, J., dated March 26, it was ordered that the company be wound up. Montague, Bucklersbury, solor for petnr

MIDDLESEX MANUFACTURING CO., LIMITED.—Chitty, J., has, by an order dated Feb. 2, appointed Howard Forester Knight, 17, Devonshire chmbrs, Bishopsgate Without, to be official liquidator

OLD LONDON BREWERY CO., LIMITED.—Petn for winding up, presented March 27, directed to be heard before Kay, J., April 14. Rivington & Son, 1, Fenchurch bldgs, solors for the petnrs

STOWER'S BRITISH WINE CO., LIMITED.—By an order made by North, J., dated March 24, it was ordered that the company be wound up. Munns & Longden, Old Jewry, solors for petnrs

VAN GELDER, APSIMON, & CO., LIMITED.—Creditors are required, on or before May 1, to send their names and addresses, and the particulars of their debts or claims to James Duff, Barum House, Harrison rd, Halifax. Tuesday, May 8, at 12.30, is appointed for hearing and adjudicating upon the debts and claims

FRIENDLY SOCIETIES DISSOLVED.

SONS OF FRIENDSHIP PERMANENT TONTINE AND FRIENDLY BENEFIT SOCIETY, 39, Great Charlotte st, Liverpool. March 24

SUSPENDED FOR THREE MONTHS.

ENDERBY FRIENDLY SOCIETY, National School, Enderby, Leicester. March 26

London Gazette.—TUESDAY, April 3.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

FFORCHNEOL COLLIERY AND BRICK CO., LIMITED.—Creditors are required, on or before May 1, to send their names and addresses, and the particulars of their debts or claims, to William Milne, 3, Marsden st, Manchester. Wednesday, May 9, at 12, is appointed for hearing and adjudicating upon the debts and claims

GEORGE PRICE'S SAFE LOCK, AND ENGINEERING CO., LIMITED.—Petn for winding up, presented March 23, directed to be heard before Stirling, J., on Saturday, April 14. Smith & Co., Bread st, agents for Stanley & Oglethorpe, Wolverhampton, solors for petners

HINDLE & MORRISH, LIMITED.—North, J., has fixed Wednesday, April 11, at 1, at his chambers, for the appointment of an official liquidator

THAMES SHIPPING CO., LIMITED.—North, J., has, by an order dated March 7, appointed Archibald George Buttifant to be official liquidator

VICTORY, LIMITED.—Creditors are required, on or before Saturday, June 30, to send their names and addresses, and the particulars of their debts or claims, to Edwin Waterhouse, 44, Gresham st. Thursday, July 12, at 12, is appointed for hearing and adjudicating upon the debts and claims

WEST CENTRAL DISCOUNT CO., LIMITED.—Creditors are required, on or before May 22, to send their names and addresses, and the particulars of their debts or claims, to Edward Gerard, care of Messrs Monckton & Co., 17, Lincoln's inn fields. Tuesday, May 29, at 12, is appointed for hearing and adjudicating upon the debts and claims

COUNTY PALATINE OF LANCASTER.

LIMITED IN CHANCERY.

WOOD & WRIGHT, LIMITED.—Creditors are required, on or before May 1, to send their names and addresses, and the particulars of their debts or claims, to Robert Jonathan Wood, 25, Portland st, Manchester. Thursday, May 17, at 11.30, is appointed for hearing and adjudicating upon the debts and claims

CREDITORS' NOTICES.

UNDER 22 & 23 VICT. CAP. 35.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, March 27.

ALLEN, FANNIE, Rockley rd, West Kensington park. April 28. Rollit & Sons, Mark lane

ARNULL, WILLIAM, Newmarket, Cambridge, Trainer of Racehorses. April 25. Fenn & Co, Newmarket

BOWLES, GEORGE, Brighton, Retired Builder. April 23. Hardwick, Brighton

CARTMALE, MARY, Lichfield. May 1. Hinckley & Co, Lichfield

CHAPMAN, EBENEZER, Punnett's Town, Heathfield, Sussex, Grocer May 5 Philcox, Burwash

CLARKE, FRANCIS JONATHAN, Bracebridge Hall, Lincoln, Esq. May 1. Page, Lincoln

CUBITT, SAMUEL DURRANT, Park lane, Norwich, Gent. May 1. Miller & Co, Norwich

DAVIS, RICHARD WALTON. George st, Wolverhampton, Farmer. April 20. May, Wolverhampton

DUDDELL, GEORGE, Queen's Park, Brighton, Esq. Aug 1. Capron & Co, Savile place

HEATH, CHARLES, Blyth bridge, Stafford, Gent. May 31. Challinors, Hanley

HODGSON, WILLIAM, Sowerby, Halifax, Farmer. May 1. Jubb & Co, Halifax

HOLLAND, FREDERICK HENRY, Granville Arms, Lee, Kent, Gent. May 31. Mote & Son, Queen st

HODGSON, WILLIAM, Burniston, York, Yeoman. April 14. Dormer, Scarborough

HORNE, WILLIAM, Westbourne cres, Hyde pk, Esq. May 8. Horne & Birkett, Lincoln's inn fields

JENKINS, JOHN, Elstree, Hertford, Esq. April 30. Elliott, Verulam bldgs

JONES, ELLEN ALTHEA, Stanley st, Chester. April 30. Kent & Co, Liverpool

JONES, Rev JOHN DAVID, Vicarage, Colwyn, Carnarvon. May 31. Sisson & George, Rhyl

JONES, JOHN INGLIS, Derry Ormond, Cardigan, Captain in H.M.'s Horse Guards. May 1. Coaks & Co, Norwich

LAYCOCK, BETSY, Scarborough. April 14. Dormer, Scarborough

MANN, GEORGE, Hamilton ter, St John's Wood, Goldsmith. April 28. Richards, Warwick st

MARTIN, HENRY OSBORNE, Adam st, Adelphi, Auctioneer. May 31. Laundy & Co, Cecil st

MASON, MARGARET, Leominster. April 25. Lloyd & Son, Leominster

MASON, SARAH, Leominster. April 25. Lloyd & Son, Leominster

MASON, THOMAS, Louth, Lincoln, Land Agent. May 1. H E & R Mason, Barton upon Humber

NASH, GOODWIN, Ingleside, Malvern Wells, Worcester, Gent. June 21. Sanders, Bromsgrove

OCCLESHEAD, CAROLINE, Village st, Everton, nr Bristol. May 1. Rowe & Pemberton, Liverpool

OCKLESTON, ROBERT, Cheadle, Chester, Surgeon. May 3. Radcliffe & M Smith, Liverpool

OLDROYD, JOHN, Winchester st, South Shields, Gent. May 14. J H Brown, jun, Newcastle on Tyne

OXTOBY, JANE, Cattal lane, Hunsingore, York. April 2. Gilling, Knaresborough

PICKLES, LYDIA ANN, Beckett st, Leeds. April 18. Middleton & Son, Leeds

PROCTOR, PHILIP, Hendon, Gent. May 31. Blewitt & Tyler, Gracechurch st

RYLANDS, PETER, Thelwall, Chester, Esq. M.P. May 8. Field & Co, Liverpool

ST JOHN, The Rt Hon ST ANDREW, Baron, Melchbourne, Bedford. May 1. Farrer & Co, Lincoln's inn fields

TANNER, ELIZA, Plumstead Common, Licensed Victualler. May 3. Loxley & Morley, Cheapside

TAYLOR, THOMASIN MARY ANN, Freiston, Lincoln. May 31. Millington & Simpson, Boston

TILSON, MARTHA LUCY, Albert villas, Exeter. May 8 Burch, Exeter

WALLIS, RICHARD, Abbey Wood, Kent, Licensed Victualler. May 14. Saxton & Son, Queen Victoria st

WATSON, JANET ELIZA, Upper Norwood. April 30. Moeran, Chancery lane

WEBSTER, WILLIAM, St Martin's pl, Charing Cross, Contractor. May 8. Hargrove & Co, Victoria st

WIGAN, ALFRED LEWIS, Fairmile, Cobham, Surrey. April 28. Eastwood & Co, Lincoln's inn fields

WINNALL, EMMA, Worcester. May 1. Whitehouse, Dudley

WOOD, JAMES, Hurst rd, Horsham, Gent. May 2. Cook, Horsham

WOOLLEY, JOHN, Castleford, York, Painter and Paperhanger. May 3. Emsley & Co, Leeds

WRIGHT, GEORGE, Dewsbury, Smallware Dealer. April 21. Crofton & Craven Manchester

WYLES, THOMAS, Frindsbury, Kent. April 10. Wood & McLellan, Chatham

WARNING TO INTENDING HOUSE PURCHASERS AND LESSEES.—Before purchasing or renting a house have the Sanitary arrangements thoroughly examined by an expert from The Sanitary Engineering & Ventilation Co., 115, Victoria-st., Westminster (Estab. 1875), who also undertake the Ventilation of Offices, &c.—[ADVT.]

STAMMERERS AND STUTTERERS should read a little book by Mr. B. BRASLEY, Baron's-court-house, W. Kensington, London. Price 13 stamps. The author, after suffering nearly 40 years, cured himself by a method entirely his own.—[ADVT.]

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, March 30.

RECEIVING ORDERS.

AGAR, GEORGE, Hutton le Hole, Yorks, Farmer Northallerton Pet March 24 Ord March 24

BALL JOHN, Whitby, Bootmaker Stockton on Tees and Middlesborough Pet March 27 Ord March 27

BATSON, STANLAKE HENRY, Victoria st, Westminster, Esq High Court Pet March 8 Ord March 27

BOYCE, THOMAS, sen. and THOMAS BOYCE, jun, York, Butchers York Pet March 26 Ord March 26

BRADBROOK, FRANK YOUNG, Angel lane, Stratford, Corn Merchant High Court Pet March 27 Ord March 27

COBLE, JOHN LACON, Union ct, Old Broad st, Agent High Court Ord March 24

COOPER, HAMPSON, Thurmaston, Leicester, Farmer Leicester Pet March 26 Ord March 26

COXON, HENRY SALKELD, High Felling, Durham, Licensed Victualler Newcastle on Tyne Pet March 27 Ord March 27

EDWARDS, THOMAS PRIESTLEY, Manchester, Stock Dealer Manchester Pet March 15 Ord March 28

ELLIS, RICHARD PINCOMBE, Versailles rd, Anerley, out of business High Court Pet March 27 Ord March 27

GEARY, THOMAS, Thringstone, Leicestershire, Publican Leicester Pet March 26 Ord March 26

GIBSON, JAMES, Newcastle on Tyne, Innkeeper Newcastle on Tyne Pet March 26 Ord March 26

GODWARD, ARTHUR HENRY, Sparsholt rd, Crouch Hill, Commercial Traveller High Court Pet March 27 Ord March 27

HALL, JAMES EDWARD RICHES, Briston, Norfolk, Blacksmith Norwich Pet March 26 Ord March 26

HALL, WHITWELL, Bridlington, Yorks, Grocer Scarborough Pet March 27 Ord March 27

HARNETT, JAMES BRICE, Herne Bay, Victualler Canterbury Pet March 15 Ord March 28

HERBERT, WILLIAM, Manchester rd, Cubitt Town, Grocer High Court Pet March 27 Ord March 27

HOBSON, ALFRED, Tipton, Grocer Dudley Pet March 7 Ord March 27

HUNT, ROBERT, Stroud, Licensed Victualler Gloucester Pet March 26 Ord March 26

KAY, ALBERT CHARLES, Teignmouth, Dairyman Exeter Pet March 27 Ord March 27

KEMP, GEORGE, Bellenden rd, East Dulwich, Commercial Traveller High Court Pet March 27 Ord March 27

LILES, FREDERICK JOHN, Newport, Mon, Professor of Music Newport, Mon Pet March 27 Ord March 27

LOUGHLIN, MICHAEL, Bemerton st, Caledonian rd, Rag Merchant High Court Pet March 28 Ord March 28

MARROWS, FRED, Laceby, Lincolnshire, Gardener Gt Grimsby Pet March 26 Ord March 26

MIDGLEY, ABRAHAM, Bingley, Yorks, Manufacturer Bradford Pet March 28 Ord March 28

MORGAN, FREDERICK PROSSER, Bristol, Cabinet Maker Bristol Pet Mar 17 Ord Mar 28

MORGAN, WILLIAM, Abertillery, Mon, Grocer Tredegar Pet Mar 27 Ord Mar 27

NEWTON, FOORD PRESTON, Norton, nr Malton, Yorks, Horse Dealer Scarborough Pet Mar 26 Ord Mar 26

PAUL, THOMAS, Liverpool, Cabinet Maker Liverpool Pet Mar 27 Ord Mar 27

PERRY, JAMES, Bedford, Hairdresser Bedford Pet Mar 27 Ord Mar 27

PINDER, GEORGE, Godmanchester, Hunts, Clerk in Holy Orders Peterborough Pet Mar 27 Ord Mar 27

POOLEY, JAMES, Torpoint, Cornwall, Tailor East Stonehouse Pet Mar 26 Ord Mar 26

REED, JAMES, Newport st, Lambeth, Omnibus Proprietor High Court Pet Mar 28 Ord Mar 28

SALISBURY, THOMAS, Wells, Commercial Traveller Wells Pet Mar 26 Ord Mar 26

SLOCOMBE, FREDERICK, Leeds, out of business Cheltenham Pet Mar 28 Ord Mar 26

SMETHURST, WILLIAM, Nottingham, Engineer Nottingham Pet Mar 28 Ord Mar 28

SMITH, ROBERT JAMES, Gt Yarmouth, no occupation Gt Yarmouth Pet Mar 26 Ord Mar 26

STEWARD, JOHN, Gt Grimsby, Lincoln, Smack Owner Gt Grimsby Pet Mar 27 Ord Mar 27

SUMNER, CRESWELL, Ashley, Staffs, Farmer Nantwich and Crewe Pet Mar 21 Ord Mar 21

TAYLOR, ALFRED, Kingswood rd, Penge, Carpenter Croydon Pet Mar 23 Ord Mar 24

WAGER, ALBERT JAMES, Rowland, nr Bakewell, Farmer Derby Pet March 27 Ord March 27

WALE, WILLIAM HENRY, Leicester, Hosiery Manufacturer Leicester Pet March 27 Ord March 27

WARNER, GEORGE, New rd, Battersea park rd, Eclectic Practitioner Wandsworth Pet March 26 Ord March 26

WARREN, THOMAS, Whitcomb st, Licensed Victualler High Court Pet May 18, 1887 Ord June 2
WILKINSON, FREDERICK, Holloway rd, Cheesemonger High Court Pet March 28 Ord March 28
YARNOLD, WILLIAM, Bromsgrove, Worcestershire, Farmer Worcester Pet March 26 Ord March 26
YEADON, ALFRED JAMES, Harrogate, Glass Dealer York Pet March 27 Ord March 27
YEOMANS, GEORGE, Stone, Staffs, Grocer Stafford Pet March 12 Ord March 26

FIRST MEETINGS.

AMES, HENRY, Manchester, Traveller April 10 at 11.30 Off Rec, Ogden's chbrs, Bridge st, Manchester
ARMSTRONG, JOHN SUTTON, Wolverhampton, Boot Manufacturer April 7 at 11 Off Rec, St Peter's close, Wolverhampton
BARDEN, HENRY, Sevenoaks, Ironmonger April 12 at 2.30 Spencer & Reeves, Mount Pleasant, Tunbridge Wells
BETTS, WATERMAN, Kingston on Thames, Builder April 9 at 11 16 Room, 30 and 31, St Swithin's lane
BOSWELL, CORNELIUS JELLY, jun, Enfield, Builder April 6 at 11 16 Room, 30 and 31, St Swithin's lane
BOYCE, THOMAS, sen, and THOMAS BOYCE, York, Butchers April 9 at 1.30 Off Rec, York
CAMPBELL, MARY, St Leonard's on Sea, Widow April 9 at 12.30 County Court, Hastings
CATES, WILLIAM, Chichester, Licensed Victualler April 13 at 12 Off Rec, 4, Pavilion bldngs, Brighton
COOPER, HAMPSON, Thurmaston, Leicestershire, Farmer April 9 at 3 28, Friar lane, Leicester
COULTAS, SOUTHWELL, Kingston upon Hull, Yeast Dealer April 10 at 12 Off Rec, Trinity House lane, Hull
COXON, HENRY SALKELD, High Felling, Durham, Licensed Victualler April 10 at 2.30 Off Rec, Pink lane, Newcastle on Tyne
DAVEY, JOSEPH ARNOLD, Doncaster, China Dealer April 9 at 3 Off Rec, Fig-tree lane, Sheffield
DAWSON, RICHARD, West Hartlepool, Joiner April 12 at 12 Off Rec, 21, Fawcett st, Sunderland
DESBROW, EZEKIEL SCULTHORPE, Woodnewton, Northamptonshire, Farmer April 19 at 12 Talbot Hotel, Oundle
DOODY, HARRY, Birmingham, Music Seller April 10 at 12 Chief Off Rec, Bankruptcy bdgs, Portugal st, Lincoln's inn
DREWITT, WILLIAM, Horsham, Coal Merchant April 12 at 12 Off Rec, 4, Pavilion bdgs, Brighton
DUNKLEY, GEORGE, Northampton, Leather Dresser April 12 at 2 Bankruptcy bdgs, Portugal st, Lincoln's inn
EVANS, WILLIAM, Brecon, Gunsmith April 16 at 2 Off Rec, Merthyr Tydfil
GEARY, THOMAS, Thringstone, Leicester, Publican April 9 at 12.30 28, Friar lane, Leicester
GIBSON, JAMES, Newcastle on Tyne, Innkeeper April 9 at 11 Off Rec, Pink lane, Newcastle on Tyne
GOAD, CHARLES ERNEST, Plymouth, Commercial Traveller April 10 at 11 10, Athenæum ter, Plymouth
HAITH, JOHN BREDHAM, Kingston upon Hull, Fish Curer April 10 at 11 Off Rec, Trinity House lane, Hull
HALL, JAMES EDWARD RICHES, Priston, Norfolk, Blacksmith April 7 at 11 Off Rec, 8, King st, Norwich
HALLETT, HENRY, Poole, Wheelwright April 11 at 11.30 King's Head Hotel, Wimborne
JONES, JOHN, Merthyr Tydfil, Grocer April 10 at 12 Off Rec, Merthyr Tydfil
KAY, ALBERT CHARLES, Teignmouth, Dairyman April 12 at 3 London Hotel, Teignmouth
LANGLEY, WILLIAM, Shoreham, Grocer April 13 at 3 Off Rec, 4, Pavilion bdgs, Brighton
LILES, FREDERICK JOHN, Newport, Mon, Professor of Music April 10 at 11 Off Rec, 12, Tredegar pl, Newport
MOODY, ALBERT, Ramsgate, Licensed Victualler April 11 at 3.30 72, High st, Ramsgate
NUNNS, ROBERT EASTON, Scunthorpe, Lincs, Grocer April 11 at 12 Off Rec, 3, Haven st, Gt Grimsby
PETERS, HARRIS, Birmingham, Tailor April 11 at 11 25, Colmore row, Birmingham
PINDER, GEORGE, Godmanchester, Huntingdon, Clerk in Holy Orders April 23 at 12.30 Fountain Hotel, Huntingdon
POOLEY, JAMES, Torpoint, Cornwall, Tailor April 10 at 12 10, Athenæum terr, Plymouth
POWELL, JAMES JONES, Aberdare, Grocer April 11 at 12 Off Rec, Merthyr Tydfil
RAMPLING, WILLIAM, Wimborne Minster, Gasworks Manager April 11 at 12 King's Head Hotel, Wimborne
REYNOLDS, WILLIAM HENRY, Buntingford, Herts, Stationer April 13 at 2.30 Bull Hotel, Royston
ROBERTS, JOHN, Pistyll, Carnarvonshire, Victualler April 11 at 2.30 Sportsman Hotel, Portmadoc
RUSSELL, JOHN SHILLADY, Lichfield, Grocer April 16 at 11.30 Off Rec, Walsall
SALISBURY, THOMAS, Wells, Commercial Traveller April 10 at 1.30 Mitre Hotel, Wells
SAVIN, WILLIAM, Oxford, Grocer April 10 at 11.30 1, St Aldates, Oxford
SIDGWICK, JOHN, Kettlewell, Yorks, Innkeeper April 11 at 1 Off Rec, 31 Manor row, Bradford
SMITH, ROBERT JAMES, Gt Yarmouth, no occupation April 7 at 12.30 Off Rec, 8 King st, Norwich
SPIERS, WALTER JOHN, Tunbridge Wells, Booksellers April 11 at 12 Bankruptcy bldgs, Portugal st, Lincoln's inn fields
STANFORD, ENOCH, Newport, Mon, Tin Plate Manufacturer April 9 at 1 Queen's Hotel, Newport
SUMNER, CRESWELL, Ashley, Staffs, Farmer April 10 at 10.30 Corbet Arms Hotel, Market Drayton
THOMAS, DAVID, jun, Gelligaer, Glamorganshire, Farm Labourer April 16 at 12 Off Rec, Merthyr Tydfil
THORNE, WILLIAM JOHN, Okehampton, Devon, Ironmonger April 10 at 3 10, Athenæum terr, Plymouth
TURNER, CHARLES, Cambridge, Solicitor April 20 at 12 Off Rec, 5, Petty Cury, Cambridge
WALE, WILLIAM HENRY, Birmingham, Hosiery Manufacturer April 12 at 3 28, Friar lane, Leicester
WALES, EDWARD, Kingston upon Hull, Engineer April 10 at 2 Incorporated Law Society, Lincoln's inn bldgs, Bowlalley lane, Hull
WALMSLEY, HENRY, Preston, Plumber April 6 at 3 Off Rec, 14, Chapel st, Preston
WILLIS, THOMAS JAMES, Liverpool, Mantle Manufacturer April 10 at 2 Off Rec, 35, Victoria st, Liverpool
YARNOLD, WILLIAM, Bromsgrove, Farmer April 11 at 11 Off Rec, Worcester
YEADON, ALFRED JAMES, Harrogate, Glass Dealer April 9 at 2.30 Off Rec, York
YEOMANS, GEORGE, Stone, Staffs, Grocer April 9 at 11.30 County court, Stafford

The following amended notice is substituted for that published in the London Gazette of March 27.

POYNTER, JAMES, Gt Northern Railway, King's cross, Horse Manager April 11 at 11 Bankruptcy bldgs, Lincoln's inn
[NOTE.—The notice of First Meeting, Re J F Poynter, was published in the Gazette of March 27 in error.]

ADJUDICATIONS.

AGAR, GEORGE, Hutton le Hole, Yorks, Farmer Northallerton Pet March 23 Ord March 24
BAILEY, JOSEPH, and GEORGE BAILEY, Dewsbury, Yorks, Blanket Manufacturers Dewsbury Pet March 13 Ord March 28
BARDEN, HENRY, Sevenoaks, Ironmonger Tunbridge Wells Pet March 22 Ord March 27
BOYCE, THOMAS, sen, and THOMAS BOYCE, jun, York, Butchers York Pet March 26 Ord March 26
BULLOCK, WILLIAM THORNTON, Birchington Bay, Kent, Schoolmaster Canterbury Pet March 9 Ord March 26
BUTT, GEORGE ROBERT, King's Head ct, Beach st, Barbican, Furrier High Court Pet Feb 13 Ord March 27
CHARTER, GEORGE WILLIAM, Westbourne rd, Barnsbury, Biscuit Manufacturer High Court Pet Feb 24 Ord March 27
COOPER, HAMPSON, Thurmaston, Leicestershire, Farmer Leicester Pet March 24 Ord March 26
COXON, HENRY SALKELD, High Felling, Licensed Victualler Newcastle on Tyne Pet March 27 Ord March 27
EVERS, JOHN, Leeds, Linen Manufacturer Leeds Pet March 5 Ord March 26
FAIRHURST, JAMES, and THOMAS FAIRHURST, Coventry, Boot Dealers Coventry Pet March 19 Ord March 27
FINNEY, GEORGE, Anfield, nr Liverpool, Wine Merchant Liverpool Pet Feb 27 Ord March 28
GEARY, THOMAS, Thringstone, Leicester, Publican Leicester Pet March 24 Ord March 26
GIBSON, JAMES, Newcastle on Tyne, Innkeeper Newcastle on Tyne Pet March 28 Ord March 26
GOAD, CHARLES ERNEST, Plymouth, Commercial Traveller East Stonehouse Pet March 19 Ord March 28
GODWARD, ARTHUR HENRY, Sparsholt rd, Crouch Hill, Commercial Traveller High Court Pet March 27 Ord March 27
GRIMES, JOHN, Warsop, Farmer Nottingham Pet March 21 Ord March 28
HODGSON, WILLIAM, Bristol, Umbrella Maker Bristol Pet March 19 Ord March 27
HALL, JAMES EDWARD RICHES, Briston, Norfolk, Blacksmith Norwich Pet March 26 Ord March 28
HALL, WHITWELL, Bridlington, Yorks, Grocer Scarborough Pet March 27 Ord March 27
HARRIS, HENRY, Gt Prescott st, Whitechapel, Furniture Maker High Court Pet Jan 11 Ord March 24
HODSDON, WILLIAM CHARLES, St John st, West Smithfield, Stationer High Court Pet March 14 Ord March 28
HUNT, ROBERT, Stroud, Licensed Victualler Gloucester Pet March 26 Ord March 26
IEWELL, LAWRENCE, address unknown High Court Pet Dec 31 Ord March 28
KAY, ALBERT CHARLES, Teignmouth, Dairyman Exeter Pet March 27 Ord March 27
KEMP, GEORGE, Bellenden rd, East Dulwich, Commercial Traveller High Court Pet March 27 Ord March 27
LAVER, HENRY, Marlow rd, Anerley, out of business Croydon Pet March 16 Ord March 24
LILES, FREDERICK JOHN, Newport, Mon, Professor of Music Newport, Mon. Pet March 27 Ord March 27
MARROWS, FRED, Laceby, Lincolnshire, Gardener Gt Grimsby Pet March 26 Ord March 26
MIDGLEY, ABRAHAM, Bingley, Yorks, Manufacturer Bradford Pet March 29 Ord March 29
MILES, WILLIAM, Worthing, Auctioneer Brighton Pet March 2 Ord March 27
MOGFORD, WILLIAM, Wells, out of business Wells Pet March 20 Ord March 26
NEWTON, FOORD PRESTON, Norton, Yorks, Horse Dealer Scarborough Pet March 26 Ord March 28
PAUL, THOMAS, Liverpool, Cabinet Maker Liverpool Pet March 27 Ord March 27
PLESTED, HENRY, Wandsworth rd, Clapham, Provision Dealer Wandsworth Pet March 23 Ord March 23
POOLEY, JAMES, Torpoint, Cornwall, Tailor East Stonehouse Pet March 24 Ord March 27
POYNTER, J F, Milk st, Cocoanut Matting Manufacturer High Court Pet Feb 22 Ord Mar 27
REYNOLDS, WILLIAM HENRY, Buntingford, Herts, Stationer Cambridge Pet March 10 Ord March 26
SLOCOMBE, FREDERICK, Leeds, out of business Cheltenham Pet March 26 Ord March 26
SMITH, ROBERT JAMES, Gt Yarmouth, no occupation Gt Yarmouth Pet March 26 Ord March 26
STEWARD, JOHN, Gt Grimsby, Smack Owner Gt Grimsby Pet Mar 27 Ord Mar 27
SUMNER, CRESSWELL, Ashley, Staffs, Farmer Nantwich and Crewe Pet Mar 21 Ord Mar 26
TOCATLI, PINCAS, Manchester, Merchant Manchester Pet Mar 7 Ord Mar 26
TUCKER, HENRY, Meare, Somerset, Farmer Wells Pet Mar 16 Ord Mar 26
WAGER, ALBERT JAMES, Rowland, nr Bakewell, Farmer Derby Pet Mar 27 Ord Mar 27
WRENFORD, JOSHUA BOOTH, Knoddishall, Suffolk, Clerk in Holy Orders Ipswich Pet Mar 9 Ord Mar 27
YARNOLD, WILLIAM, Bromsgrove, Farmer Worcester Pet Mar 26 Ord Mar 26
YEADON, ALFRED JAMES, Harrogate, Glass Dealer York Pet Mar 24 Ord Mar 27
YEOMANS, GEORGE, Stone, Staffs, Grocer Stafford Pet Mar 12 Ord Mar 28

ADJUDICATION ANNULLED.

WHITE, ARTHUR JOHN CHARLES, Cadogan rd, Surbiton, Gent High Court Adjud Feb 2 Annul Mar 28

London Gazette.—TUESDAY, April 3.

RECEIVING ORDERS.

COCKBAINE, JOHN, Penrith, Wine Merchant Carlisle Pet March 29 Ord March 29
DAVENPORT, GEORGE HUMPHREY, Leeds, Confectioner Leeds Pet March 29 Ord March 29
ELLACOTT, EDWARD, Upper Tooting, Builder Wandsworth Pet March 8 Ord March 29
FETTES, DAVID, Maidstone, Saddler Maidstone Pet March 19 Ord March 29
FRANKHAM, CHARLES JEREMIAH, Chipping Sodbury, Glos, Baker Bristol Pet March 29 Ord March 29
GARDNER, ELEANOR, Tunbridge Wells, Stationer Tunbridge Wells Pet March 29 Ord March 29
GREEN, JOHN, Stairfoot, nr Barnsley, Yorks, Builder Barnsley Pet March 29 Ord March 29

GUIBRON, SAMUEL YATES, Birkenhead, out of business Birkenhead Pet March 29 Ord March 29
HUNTLEY, HENRY JAMES, Northfleet, Kent, Accountant Rochester Pet March 29 Ord March 29
HUTCHINSON, ANN, Newcastle on Tyne, out of business Newcastle on Tyne Pet March 29 Ord March 29
ILEY, WILLIAM HENRY, New Shildon, Durham, Druggist Durham Pet March 29 Ord March 29
ISHERWOOD, JOSEPH, Denton, Lancs, Hat Manufacturer Ashton under Lyne and Stalybridge Pet March 29 Ord March 29
POCOCK, NICHOLAS MARCAR, Brighton, no occupation Brighton Pet Dec 17 Ord March 29
REDSHAW, JOSEPH HAY, Barrow in Furness, Clerk Ulverston and Barrow in Furness Pet March 29 Ord March 29
SMITH, JOHN DUDLEY, Sheffield, Publican Sheffield Pet March 29 Ord March 29
WILSON, HENRY, Albert rd, South Norwood, Gent Croydon Pet March 28 Ord March 28
WRIGHT, DAVID, Leamington, Livery Stable Keeper Warwick Pet March 28 Ord March 28
WRIGHT, ELIZA, Eastbourne, Widow Eastbourne and Lewes Pet March 29 Ord March 29
WYATT, HENRY, Southall green, Southall, Oilman Windsor Pet March 28 Ord March 28

FIRST MEETINGS.

ACRES, BARNARD, Hunsdon, Hertfordshire, no occupation April 11 at 11 Dimsdale Arms Hotel, Hertford
BENNETT, JABEZ NAPHTALI, Ryde, I W, Schoolmaster April 13 at 11.30 Ryde College, George st, Ryde
COCKBAINE, JOHN, Penrith, Wine Merchant April 12 at 1 Off Rec, 34, Fisher st, Carlisle
FETTES, DAVID, Earl st, Maidstone, Saddler April 12 at 3 Off Rec, Week st, Maidstone
FLETCHER, WILLIAM, Newcastle on Tyne, Hotel Proprietor April 13 at 10 Off Rec, Trinity House lane, Hull
HARRIES, OWEN BOWEN, Conwil Caio, Carmarthenshire, Labourer Apr 10 at 2.30 Off Rec, 11, Quay st, Carmarthen
HUNT, ROBERT, Stroud, Licensed Victualler Apr 12 at 4 Imperial Hotel, Stroud
HUNTLEY, HENRY JAMES, Northfleet, Kent, Accountant Apr 12 at 11.30 Off Rec, High st, Rochester
HUTCHINSON, ANN, Newcastle on Tyne, out of business Apr 12 at 2.30 Off Rec, Pink lane, Newcastle on Tyne
TILBROOK, ARTHUR JAMES, Gt Grimsby, Fish Merchant Apr 18 at 12.30 Off Rec, 3, Haven st, Gt Grimsby
WAGER, ALBERT JAMES, Rowland, nr Bakewell, Farmer Apr 10 at 1.30 Rutland Arms Hotel, Bakewell

ADJUDICATIONS.

ACRES, BARNARD, Much Hadham, Hertfordshire, no occupation Hertford Pet Feb 23 Ord March 19
AVERY, ALFRED, Dartford, Wine Merchant Rochester Pet March 9 Ord March 29
CANNING, JOHN WILLIAM, and BENJAMIN CANNING, Bristol, Cabinet Manufacturers Bristol Pet March 9 Ord March 29
COSTER, RICHARD, Great Marlow, Grocer Aylesbury Pet March 10 Ord March 29
CROWTHER, JOHN, Brighouse, Yorks, Grocer Halifax Pet March 20 Ord March 29
DAVENPORT, GEORGE HUMPHREY, Leeds, Confectioner Leeds Pet March 29 Ord March 29
FRIEND, CHARLES ROBERT, Cholderton, Hants, Licensed Victualler Salisbury Pet March 13 Ord March 29
GUIBRON, SAMUEL YATES, Birkenhead, out of business Birkenhead Pet March 29 Ord March 29
HAMPTON, WALTER, Smethwick, Butcher Oldbury Pet Mar 16 Ord Mar 27
HENRY, CHARLES FRANCIS, Southwell, Notts, Maltster Nottingham Pet Feb 28 Ord Mar 29
HOBSON, ALFRED, Tipton, Grocer Dudley Pet Mar 7 Ord Mar 29
HODGES, JOHN, Willenhall, Staffs, Licensed Victualler Wolverhampton Pet Mar 21 Ord Mar 29
HUNTLEY, HENRY JAMES, Northfleet, Kent, Accountant Rochester Pet Mar 29 Ord Mar 29
JACQUES, DAVID WILSON, Bruntingthorpe, Leicestershire, Farmer Leicester Pet Mar 10 Ord Mar 29
SMITH, JOHN DUDLEY, Sheffield, Publican Sheffield Pet Mar 29 Ord Mar 29
TAYLOR, ALFRED, Penge, Carpenter Croydon Pet Mar 23 Ord Mar 28
WRIGHT, DAVID, Leamington, Livery Stable Keeper Warwick Pet Mar 28 Ord Mar 29

SALE OF ENSUING WEEK.

April 10.—Messrs. ELLIS & SON, at the Mart, at 2 p.m., Freehold Residnces (see advertisement, March 24, p. 4.)
April 10.—Messrs. PHILIP D. LUCKETT & Co., at the Mart, at 1 p.m., Leasehold Ground Rents (see advertisement, March 31, p. 362).

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All letters intended for publication in the "Solicitors' Journal" must be authenticated by the name of the writer.

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FIRE RESISTING SAFES, £4 10s., £5 5s., and £8 8s.

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MORTGAGE—£10,000, in One or Two Sums, Trust-money to Lend on Freeholds or Copyholds; ample security required.—P. & J. WATSON, Solicitors, Bury, Lancashire.

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Applications, stating age, and accompanied by recent Testimonials, under cover, endorsed "Assistant Solicitor," to be sent to the Town Clerk, Birmingham, not later than 13th April instant.

Salary £300 per annum.

Applicants are requested not to canvass.

Dated 3rd April, 1888.

EDWARD ORFORD SMITH, Town Clerk.

Town Clerk's Office, Council House, Birmingham.

TO SOLICITORS, MORTGAGEES, and Others.

RALPH APPLETON, STOCKTON-ON-TEES (for 20 years with a leading firm of Solicitors), Auctioneer, Valuer, Estate Agent, and Mortgage Broker.—Sales conducted, Mortgages negotiated, Valuations made, and Properties managed in Middlesbrough, Stockton, Darlington, Hartlepools and District.

LAW SOCIETY CLUB.

NOTICE is HEREBY GIVEN that the ANNUAL GENERAL MEETING of the LAW SOCIETY CLUB will be held in Arbitration Room No. 1, Law Institution, Chancery-lane, on WEDNESDAY, APRIL 25th, at TWO o'clock.

By order of the Committee,
ARTHUR J. FINCH, Secretary.

Law Society Club, Chancery-lane.

IF you want Money without Fees—amounts £10 to £1,000—before applying elsewhere see Mr. O. CILBURN, personally if possible, 43, Great Tower-street.

EDE AND SON,

ROBE MAKERS,

BY SPECIAL APPOINTMENT,
To Her Majesty, the Lord Chancellor, the Whole of the Judicial Bench, Corporation of London, &c.

ROBES FOR QUEEN'S COUNSEL AND BARRISTERS.

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ESTABLISHED 1689.

94 CHANCERY LANE, LONDON.

THE UNION DEBENTURE COMPANY, LIMITED.

CHARLES SEYMOUR GRENFELL, Esq., Chairman.
LEWIS H. ISAACS, Esq., M.P., Deputy-Chairman.

This Company is prepared to receive from Companies and Firms proposals for the undermentioned classes of business, which will bear the strictest investigation:—

The Public Issue of Debentures or Share Capital; Underwriting and Subscribing for New Issues; the Advance of Money Secured on Approved Assets.

Solicitors, Stockbrokers, and Accountants would find this Company a good medium for the purpose of carrying out the wishes of clients desirous of obtaining Capital on the lines above indicated.

All proposals promptly dealt with.

JOHN FILBY, Secretary.
11, St. Helen's-place, Bishopsgate-st., London, E.C.

ESTABLISHED 1851.

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TWO per CENT. INTEREST on CURRENT ACCOUNTS calculated on the minimum monthly balances, when not drawn below £100.

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FRANCIS RAVENSCROFT, Manager.

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London Gazette.

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Mondays and Thursdays.

GOVERNMENT EXPEDITION FEES

(ON LATE ADVERTISEMENTS).

Mondays and Thursdays ... to 4.15 p.m. 5s.
Tuesdays and Fridays .. ... ,, 11.15 a.m. 10s.
,, ,, ... ,, 1.15 p.m. 20s.

REYNELL & SON,

"London Gazette" and General Advertising Contractors,

44, CHANCERY LANE, W.C.

(Opposite Lincoln's Inn Gateway).

ESTABLISHED BY THE LATE GEO. REYNELL IN 1812.

DETECTIVE OFFICES (Old-established).—Divorce, Libel, Fraud, Watching Persons, and all classes of INQUIRIES. Special Terms to Solicitors. Experienced Male and Female Detectives.—HERBERT G. TRACE (late Inspector Metropolitan Police), 9, Adam-street, Strand, London.

HOME for the TREATMENT and CURE of INEBRIETY and MORPHIA HABIT, High Shot House, Twickenham.—Charmingly secluded. Gentlemen only. Limited number taken. Billiard room, library, lawn tennis court, bowls, &c. The whole staff pledged abstainers. Terms—2½ to 5 guineas weekly.—Particulars from the Medical Superintendent, H. BRANTHWAITE, F.R.C.S.Ed.; and reference is permitted to Messrs. MUNTON & MORRIS, Solicitors, 95A, Queen Victoria-street, London.

HOME SCHOOL near LONDON.—A few Young Ladies received as Boarders, for whom individual instruction is desired, together with home comforts.—References and terms from E. D., 8, P. Evans, Esq., Bible House, 146, Queen Victoria-street, E.C.

FURNISH your HOUSES or APARTMENTS THROUGHOUT on MOEDER'S HIRE SYSTEM.

The original, best, and most liberal.
Founded A.D. 1868.

Cash prices. No extra charge for time given. Particulars, estimates, Press opinions, testimonials, post-free.

F. MOEDER, 248, 249, and 250, Tottenham-court-road, and 19, 20, and 21, Norwell-street, W. Established 1862.

ALSO for HIRE ONLY.

SALE DAYS FOR THE YEAR 1888.

MESSRS. FAREBROTHER, ELLIS, CLARK, & CO. beg to announce that the following days have been fixed for their SALES during the year 1888, to be held at the Auction Mart, Tokenhouse-yard, near the Bank of England, E.C.:—

Wed, April 11	Thurs, June 28	Wed, Sept 19
Thurs, April 19	Wed, July 4	Thurs, Sept 27
Thurs, April 26	Wed, July 11	Thurs, Oct 4
Wed, May 2	Wed, July 18	Wed, Oct 17
Wed, May 9	Thurs, July 26	Wed, Oct 31
Wed, May 16	Thurs, Aug 9	Wed, Nov 7
Thurs, May 31	Wed, Aug 15	Thurs, Nov 22
Wed, June 6	Wed, Aug 22	Wed, Dec 12
Wed, June 20	Wed, Sept 5	

Other appointments for intermediate Sales will also be arranged.

Messrs. Farebrother, Ellis, Clark, & Co. publish in the advertisement columns of "The Times" every Saturday a complete list of their forthcoming sales by auction. They also issue from time to time schedules of properties to be let or sold, comprising landed and residental estates, farms, freehold and leasehold houses, City offices and warehouses, ground-rents, and investments generally, and which will be forwarded free of charge on application.—No. 29, Fleet-street, Temple Bar, and 18, Old Broad-street, E.C.

CLERKENWELL.

By order of the Mortgagees.—An important Block of Leasehold Property, situate at the corner of St. John-street and Clerkenwell-road, comprising six shops and dwelling-houses, with plate-glass fronts, and having private side entrances to three upper floors and basements; also extensive premises, known as the Central Baths, comprising large swimming bath and numerous private baths, the whole being Nos. 17, 19, 21, and 23, Clerkenwell-road, and 102, 104, and 106, St. John-street, occupying together a frontage of over 136 feet, and finished with a uniform elevation. Let for the most part to respectable tenants, and, with the value of the premises in hand, estimated to produce a rental of £755 per annum. Held from the Metropolitan Board of Works for a term of 80 years from December, 1876, at a ground-rent of £300 per annum.

MESSRS FAREBROTHER, ELLIS, CLARK, & CO. will OFFER for SALE by AUCTION, at the MART, on THURSDAY, 26th APRIL, 1888, at TWO o'clock precisely, the above valuable LEASEHOLD PROPERTY, unless an acceptable offer in the meantime be received.

Particulars and conditions of sale may be obtained of Messrs. Jackaman, Sons, & Kersey, Solicitors, Ipswich; at the Mart, E.C.; and of Messrs. Farebrother, Ellis, Clark, & Co., 29, Fleet-street, Temple-bar, and 18, Old Broad-street, E.C.

Freehold Ground-rents of £6 and £7 per annum each, amounting in the whole to £173 6s a year, secured upon numerous houses and premises in Kentish-town.

MESSRS. FAREBROTHER, ELLIS, CLARK, & CO. have received instructions to SELL, at the AUCTION MART, Tokenhouse-yard, E.C., on THURSDAY, 26th APRIL, 1888, at TWO o'clock, the FREEHOLD GROUND-RENTS secured upon the several houses and premises, Nos 3, 4, 5, and 6, Hanover-street; Nos. 196, 199, 200, and 202, Weedington-road; Nos. 1, 2, 3, 5, 6, 9, 10, 11, 12, 13, and 14, Litcham-street; and Nos. 127, 129, 131, 133, 135, 137, 139, and 141, Carlton-road, Kentish-town, divided into separate lots, and forming most desirable well-secured freehold investments, with reversion in about 60 years.

Particulars, when ready, may be obtained of Messrs. Markby, Stewart, & Co., 57, Coleman-street, and at the offices of the Auctioneers, 29, Fleet-street, Temple Bar, and 18, Old Broad-street, E.C.

21, OLD BOND STREET, W.

Important Sale of Valuable Jewellery.

MESSRS. HARRY FOSTER & CO. have received instructions to SELL by AUCTION, at the above rooms, on TUESDAY, APRIL 10th, 1888, at TWELVE for ONE o'clock precisely, a quantity of Valuable Jewellery, including a handsome brooch (Narcissus) set with 31 brilliants and 162 rose diamonds; a suite of 5 ditto, flower pattern, set with brilliants, suitable for ball dress or for the hair; a pretty églantine ditto of 17 brilliants and 184 rose diamonds; a number of very elegant necklaces, gold rings, bracelets, studs, &c, set with diamonds and other precious stones; about 300 carats of unset brilliants; also a gold watch and chatelaine richly jewelled.

On view day prior and morning of sale. Catalogues may be obtained at the place of sale, or of the Auctioneers, at their Offices, 63 and 64, Chancery-lane, London, W.C.

NORTH FINCHLEY.

Woodside Park.—At a nominal reserve price.—"Dyrehame," an Important Freehold Detached Residence near the Station (half hour to City or West End) containing eight bedrooms, three reception rooms, bath room, and offices, large garden. Stands high. Commands extensive views, and the situation is proverbially healthy.

EDMUND ROBINS & HINE (of 5, Waterloo-place, Pall Mall) are instructed by the Mortgagees to SELL this FREEHOLD RESIDENCE by AUCTION, at the MART, on APRIL 24th, for occupation or investment.

Solicitors, Messrs. Booty & Bayliffe, 1, Raymond-buildings, Gray's-inn.

Telephone No. 1,569. Telegraphic address, "Akaber, London."—Sales for the Year 1888.

MESSRS. BAKER & SONS beg to announce that their SALES of LANDED ESTATES, Investments, Town, Suburban, and Country Houses, Business Premises, Building Land, Ground Rents, Reversions, Shares, and other Properties, will be held at the Mart, Tokenhouse-yard, E.C., as follows:—

Friday, April 27	Friday, June 29	Friday, Sept 21
Friday, May 4	Friday, July 13	Friday, Oct 12
Friday, May 18	Friday, July 20	Friday, Oct 26
Friday, May 25	Friday, Aug 3	Friday, Nov 16
Friday, June 8	Friday, Aug 24	Friday, Nov 30
Friday, June 22	Friday, Sept 7	Friday, Dec 14

Auctions can be held on days besides those above specified.—No. 11, Queen Victoria-street, E.C.

Absolute Reversion.—By Order of the Mortgagee.

MESSRS. GLASIER & SONS will SELL by AUCTION, at the MART, Tokenhouse-yard, on THURSDAY, APRIL 19th at TWO o'clock, in One Lot, the valuable Absolute Reversion on the death of the tenant for life aged 79, to three-elevenths of £3,657 18s. 7d. secured on freehold property in Carmarthenshire; three-elevenths of £612 3s. 3d. New Three per Cents; and one-fourth of Freehold Properties at Bath let at rents amounting to £70 per annum.

Particulars and conditions of sale may be had of Messrs. Stretton, Hilliard, Dale, & Newman, Solicitors, 75 and 76, Cornhill, E.C.; at the Mart; and of the Auctioneers, 6, Spring-gardens, S.W.

MR. B. A. REEVES, LAND AGENT and SURVEYOR, LONSDALE CHAMBERS, 27, CHANCERY LANE, is prepared to conduct Sales of Freehold and Leasehold Properties by Auction on moderate terms. The Management of Property and Collection of Rents undertaken.

OFFICES and CHAMBERS. — Lofty and Well-lighted Offices and Chambers to be Let at Lonsdale Chambers, No. 27, Chancery-lane (opposite the New Law Courts). Also large, well-furnished Rooms for Meetings, Arbitrations, &c.—Apply to Messrs. LAUNDY & CO., Chartered Accountants, on the premises.

OFFICES to be LET. — Some splendid Rooms in a fine building close to the Law Courts, the Patent Office, and the Chancery-lane Safe Deposit; lighted by electric light, and with every convenience; moderate rent; well suited for a solicitor, law stationer, or patent agent.—Apply at the Collector's Office, in the Hall of 63 and 64, Chancery-lane.

OFFICES in BEDFORD-ROW.—Ground floor (four good rooms and strong room).—Apply to E. BROMLEY, 43, Bedford-row, London, W.C.

TO SOLICITORS REMOVING.—High-class professional Chambers to Let at 63, Lincoln's-inn-fields, an absolutely fire-proof, sanitary, and well-lighted building; strong rooms, hydraulic safety lift, warmed corridors, speaking tubes, hall porter, and resident housekeeper; may be viewed at any time.

GUARDIAN FIRE and LIFE OFFICE.
Head Office—11, Lombard-street, London, E.C.
Law Courts Branch—21, Fleet-street, E.C.
Established 1821. Subscribed Capital, Two Millions.

DIRECTORS:

CHAIRMAN—BEAUMONT W. LUBBOCK, Esq.
DEPUTY-CHAIRMAN—JOHN B. MARTIN, Esq.

Rt. Hon. Lord Addington.	John Hunter, Esq.
Henry Bonham-Carter, Esq.	George Lake, Esq.
Wm. Hill Dawson, Esq.	Rt. Hon. G. J. Shaw-Lefevre, M.P.
Charles F. Devas, Esq.	S. Hope Morley, Esq.
Alban G. H. Gibbs, Esq.	Henry John Norman, Esq.
James Goodson, Esq.	David Powell, Esq.
John J. Hamilton, Esq.	Augustus Prevost, Esq.
Thomson Hankey, Esq.	John G. Talbot, Esq., M.P.
Richard M. Harvey, Esq.	Henry Vigne, Esq.

MANAGER OF FIRE DEPARTMENT—F. J. Marsden.
ACTUARY AND SECRETARY—T. G. C. Browne.

Share Capital at present paid up and invested	£1,000,000
Total Funds upwards of	3,900,000
Total Annual Income over	800,000

N.B.—Fire Policies which expire at LADY DAY should be renewed at the Head Office, or with the Agents, on or before the 9th day of APRIL.

IMPERIAL FIRE INSURANCE COMPANY.
Established 1803.
1, Old Broad-street, E.C., and 22, Pall Mall, S.W.
Subscribed Capital, £1,200,000; Paid-up, £300,000.
Total Invested Funds over £1,600,000.
E. COZENS SMITH, General Manager.

THE WHITTINGTON LIFE ASSURANCE COMPANY.
56, MOORGATE STREET, LONDON, E.C.
CHAIRMAN:
MR. ALDERMAN SAUNDERS, J.P.

Total Claims paid from commencement to 31st December, 1886, exceed FOUR HUNDRED THOUSAND POUNDS.
Reversions, Loans with Life Assurance
ALFRED T. BOWSER, Manager.

SALES BY AUCTION FOR THE YEAR 1888.

MESSRS. DEBENHAM, TEWSON, FARMER, & BRIDGEWATER beg to announce that their SALES of LANDED ESTATES, Investments, Town, Suburban, and Country Houses, Business Premises, Building Land, Ground-rents, Advowsons, Reversions, Stocks, Shares, and other Properties, will be held at the Auction Mart, Tokenhouse-yard, near the Bank of England, in the City of London, as follows:—

Tues., April 10	Tues., June 19	Tues., Aug 14
Tues., April 17	Tues., June 26	Tues., Aug 21
Tues., April 24	Tues., July 3	Tues., Aug 28
Tues., May 1	Tues., July 10	Tues., Oct 9
Tues., May 8	Tues., July 17	Tues., Oct 23
Tues., May 15	Tues., July 24	Tues., Nov 6
Tues., May 29	Tues., July 31	Tues., Nov 20
Tues., June 5	Tues., Aug 7	Tues., Dec 11
Tues., June 12		

Auctions can also be held on other days. In order to insure proper publicity, due notice should be given. The period between such notice and the proposed auction must considerably depend upon the nature of the property to be sold. A printed scale of terms can be had at 80, Cheapside, or will be forwarded. Telephone No. 1,503.

MESSRS. DEBENHAM, TEWSON, FARMER, & BRIDGEWATER'S LIST of ESTATES and HOUSES to be SOLD or LET, including Landed Estates, Town and Country Residences, Hunting and Shooting Quarters, Farms, Ground Rents, Rent Charges, House Property and Investments generally, is published on the first day of each month, and may be obtained, free of charge, at their offices, 80, Cheapside, E.C., or will be sent by post in return for three stamps.—Particulars for insertion should be received not later than four days previous to the end of the preceding month.

PROVIDENT LIFE OFFICE,
50, REGENT STREET, LONDON, W.
Abstract of Annual and Quinquennial Report of the Directors, 17th February, 1888.

Proposals were received for New Assurances amounting to £539,861. Of these 954 were accepted, and Policies granted for £462,263, the annual Premiums upon which were £16,012; these figures show an increase upon the year 1886 of 101 in the number of Policies issued, £76,683 in the amount assured, and £2,449 in the new annual Premiums.

Proposals for £77,698 were declined or not completed.

The Claims for the year were £239,278, an increase of £10,070 upon the amount for 1886.

The Annual Income is now £319,719. The total funds at the close of the year were £2,501,299, an increase of £15,344.

On the 31st of December last was completed another Quinquennial period, and in accordance with the terms of the 54th Clause of the Deed of Constitution, a Valuation of the Liabilities under all Policies of Assurance has been made by the Actuary.

The Valuation of the Assets and Liabilities results in a surplus of £451,123 4s. 4d., yielding, after setting aside the ample reserve provided for under the Deed of Constitution, £6,804 18s. to the Shareholders; while the reversionary value of £218,754 14s. 2d. will be allotted to the various Policies entitled to Bonus

KINNAIRD, Chairman.

LAW UNION FIRE and LIFE INSURANCE COMPANY.
ESTABLISHED IN THE YEAR 1854.

The only Law Insurance Office in the United Kingdom which transacts both Fire and Life Insurance Business.

Chief Office—
216, CHANCERY LANE, LONDON, W.C.

The Funds in hand and Capital Subscribed amount to upwards of £1,900,000 sterling

Chairman—JAMES CUDDON, Esq., of the Middle Temple, Barrister-at-Law.

Deputy-Chairman—CHARLES PEMBERTON, Esq. (Lee & Pembertons), Solicitor, 44, Lincoln's-inn-fields.

The Directors invite attention to the New Form of Life Policy, which is free from all conditions.

Policies of Insurance granted against the contingency of Issue at moderate rates of Premium.

The Company ADVANCES Money on Mortgage or Life Interests and Reversions, whether absolute or contingent.

The Company also purchases Reversions.

Prospectuses, copies of the Directors' Report and Annual Balance Sheet, and every information, sent post-free on application to

FRANK McGEDY, Actuary and Secretary.

NORTHERN ASSURANCE COMPANY,
Established 1836.

LONDON: 1, Moorgate-street, E.C. ABERDEEN, Union-terrace.

INCOME & FUNDS (1886):—

Fire Premiums	£582,000
Life Premiums	196,000
Interest	135,000
Accumulated Funds	£3,297,000

THE SOCIETY of ACCOUNTANTS and AUDITORS. (Incorporated 1885.) The Fellows and Associates of this Society practice in all parts of the United Kingdom, and are styled "Incorporated Accountants." Lists of the Members and all information may be obtained upon application to the Secretary. By order of the Council,

JAMES MARTIN, Secretary.

Offices: 4, King-street, Cheapside, London, E.C.

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